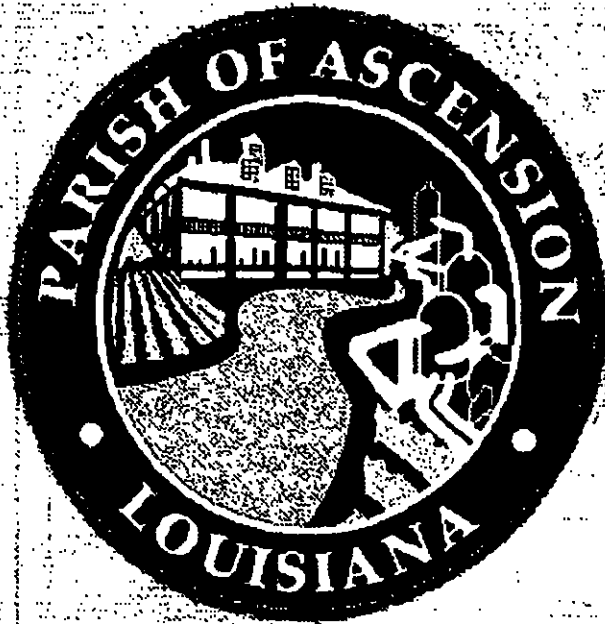


# ASCENSION PARISH

*ON THE MOVE*



# 2001 GENERAL PURPOSE FINANCIAL STATEMENTS

**PARISH OF ASCENSION**  
**GENERAL-PURPOSE FINANCIAL REPORT**

December 31, 2001

# PARISH OF ASCENSION

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December 31, 2001

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# Parish of Ascension

OFFICE OF THE PRESIDENT

May 3, 2002

[www.ascensionparish.net](http://www.ascensionparish.net)

**HAROLD MARCHAND**  
ASCENSION PARISH PRESIDENT

Members of the Parish Council  
And Citizens of the Parish of Ascension:

I am pleased to submit the General Purpose Financial Statements (GPFS) and Single Audit Report for the Parish of Ascension (Parish) for the fiscal year ended December 31, 2001.

Ascension Parish experienced another financially successful year and approaches 2002 with funding that provide a means to begin addressing the needs of our growing community. As most of you are aware, a major initiative of the Parish is to provide infrastructure improvements (traffic improvements, drainage, water, and sewer). Significant aspects of the Parish's financial well being as of and for the year ended December 31, 2001, are detailed below.

## PROFILE OF GOVERNMENT

The Parish of Ascension is located southeast of the City of Baton Rouge, which is the state capital and second largest city in Louisiana. The Parish is located on the Mississippi River with the majority of its population on the east bank. The Parish was founded in 1845 when the county of Acadia was split into the parishes of Ascension and St James. The Parish currently occupies a land area of 292 square miles and serves a population of 76,627 according to the US Census of 2000. The population reflects 32% growth from the census of 1990, and as such, makes Ascension Parish one of the highest growth rate locations in Louisiana.

The Parish adopted the provisions of the Ascension Parish Home Rule Charter, which was effective in January 1994. The Home Rule Charter established the Ascension Parish Council as the governing authority for the Parish of Ascension and as a political subdivision of the State of Louisiana. Policy-making and legislative authority are vested in a governing council consisting of 11 councilmen. The governing council is responsible, among other things, for passing ordinances, adopting the budget and appointing committees. The Parish President is the chief executive officer of the Parish. The Council members and Parish President are elected for four-year terms. The council members are elected by district while the Parish President is elected parish-wide.

The Parish provides a full range of services to the general public including infrastructure maintenance and construction, public safety, public works, fire protection, public health and social services, mental health services, planning and zoning, economic development, recreation, libraries, general administrative services, and road lighting.

ASCENSION PARISH GOVERNMENT COMPLEX  
P.O. BOX 1659, 7045 E. PAR ROAD, GONZALES, LOUISIANA 70707-1659  
TELEPHONE 225-621-5709 (GONZALES) • 225-475-1231 (DONALDSONVILLE) TELEFAX 225-621-8567

## FINANCIAL INFORMATION

### General Governmental Functions

The general government operations of the Parish are accounted for in the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds. The following is a summary of general governmental operations for 2001 by fund type:

	(in thousands)				
	Totals	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds
Revenues & transfers	\$101,999	\$ 10,730	\$ 48,614	\$ 19,804	\$ 22,851
Expenditures & transfers	<u>83,285</u>	<u>10,172</u>	<u>43,667</u>	<u>21,054</u>	<u>8,392</u>
Surplus (deficit)	18,714	558	4,947	(1,250)	14,459
Fund Balance, December 31, 2000	<u>62,079</u>	<u>3</u>	<u>34,256</u>	<u>4,733</u>	<u>23,087</u>
Fund Balance, December 31, 2001	<u>\$ 80,793</u>	<u>\$ 561</u>	<u>\$ 39,203</u>	<u>\$ 3,483</u>	<u>\$ 37,546</u>

Revenues of the primary government for general governmental fund types for 2001 totaled \$46.2 million, compared with \$37.9 million for the previous year, representing a \$8.3 million increase or 22% increase.

Approximately \$30.7 million of the \$46.2 million collected in 2001 was dedicated for special purposes. As a result, the remaining \$15.5 million was available to fund a number of Parish services. These undedicated funds supported the Department of Public Works, all Parish administrative functions, the Parish Jail system, Parish recreation and mandated costs for certain Parish agencies, such as the Parish Court, District Attorney and Coroner. Sources of general governmental revenues are summarized below.

	(in thousands)			
	2001		2000	
<u>Sources of Revenue</u>	<u>Revenue</u>	<u>Percent</u>	<u>Revenue</u>	<u>Percent</u>
Taxes	\$ 35,124	76%	\$ 29,261	77%
Licenses and permits	1,801	4%	1,506	4%
Intergovernmental	5,252	11%	3,293	9%
Miscellaneous	<u>4,006</u>	<u>9%</u>	<u>3,817</u>	<u>10%</u>
Total	<u>\$ 46,183</u>	<u>100%</u>	<u>\$ 37,877</u>	<u>100%</u>

The increase in revenue of \$8.3 million is primarily increases in sales and use taxes. For 2001, the Parish experienced an increase in sales and use tax collections of approximately 20% or \$5.9 million.

As noted above, the Parish's activities are largely supported by tax revenues, which represent 76% of total governmental sources.

Expenditures of the primary government increased \$7.9 million in 2001. Expenditures for general governmental functions for each major function are summarized in the following table.

Function	(in thousands)			
	2001		2000	
	<u>Expenditure</u>	<u>Percent</u>	<u>Expenditure</u>	<u>Percent</u>
General government:	\$ 5,787	14%	\$ 5,361	16%
Public safety	3,437	8%	3,652	11%
Public works	10,505	26%	8,138	25%
Health and welfare	4,936	12%	3,180	10%
Culture and recreation	3,938	10%	3,166	10%
Debt service	3,756	9%	3,478	11%
Capital outlay	<u>8,167</u>	<u>20%</u>	<u>5,626</u>	<u>17%</u>
Total	<u>\$ 40,526</u>	<u>100%</u>	<u>\$ 32,601</u>	<u>100%</u>

The largest increases in spending occurred in capital outlay of \$2.54 million or 3% and \$2.36 million in public works or 1%. Finally, an additional \$1.7 million increase in expenditures related to health and welfare.

## ECONOMIC CONDITION AND OUTLOOK

A number of companies engaged in oil refining and petrochemical processing are found in the industrial corridor along the Mississippi River in and around the Parish of Ascension. These industries are major employers of Ascension's labor force. Other important industries include government, construction, banking and financial services, insurance, telecommunications, real estate, and wholesale and retail trade. These industries continue to expand in our area.

Ascension continues to be one of the fastest growing parishes in the state. With our growth, we continue to have a strong tax base and a high employment rate. Our school system, which is rated high in the state, provides our youth with a strong educational foundation and is a contributing factor to the population growth being experienced.

We expect the Parish to continue to grow over the next ten years and look forward to resolving the challenges it creates.

## **MAJOR INITIATIVES FOR THE FUTURE**

The Administration will continue its commitment to service the needs of the citizens of Ascension Parish. Research and planning is continuing on the following:

- Development of a water/wastewater system master plan with approximately \$2,262,000.00 has been dedicated by December 31, 2001. The 2002 Budget Ordinance provides an additional appropriation of \$500,000 plus all excess funds in the Sales & Use Tax District #1 will be transferred to the Water/Waste Water Fund,
  - Lamar-Dixon Sewer Study
  - Lake Ponchartrain Sewer Project
  - EPA Grant Funding for the 2.1 Million dollar Design Plan
- Implementation of a Road Master Plan
  - Transportation Study
  - St. Landry Road Extension
  - I-10 Corridor to LA 30
  - Intersection Improvements
- Expansion of economic development programs
  - Master Economic Development Plan
  - 9 Parish Economic Development Clustering
  - Light Industrial and Distribution Centers
- Master Recreation Plan
  - Expansion of recreational opportunities to include alternative recreation and funding for the arts
  - Golf Course in Sorrento
  - Development of a park in the Prairieville/Dutchtown Area
- Implementation of a Drug and Litter Court,
- Construction of an Animal Control Facility,
- Restructure the Health Unit Services in response to State funding reductions,
- Completion of New Land Use Plan - This initiative is directed at the revision of the Development Code and Land Use map for Ascension Parish. The Parish is currently developing new approaches for preserving land values and managing growth.
- Multi-Year Budgeting
- Finance Sub Committee----Team Building (Top Ten)
- Downsizing Government using Attrition of Employees
- 7 Year Project for East Ascension Drainage
- Upgrade Fire Station for Sand Bagging Operations
- Contracts with East Ascension Hospital Board
- Consolidation of Governmental Office Building
- Ascension 2020 is a visualization of life in the Parish in the year 2020. Using data collected from citizen input and other studies and projects, a comprehensive list of issues has been compiled. From the efforts placed forward, a strategic plan for addressing these needs is currently being developed.

At December 31, 2001, the Parish has approximately \$37.5 million in fund balance in its capital project funds. Major construction projects budgeted for 2002 include:

- |   |                 |
|---|-----------------|
| • Courthouse East & West Renovation                       | \$ 5.9 million  |
| • Road and bridge construction                            | \$ 13.8 million |
| • Drainage projects                                       | \$ 8.5 million  |
| • Recreation, Tourism &<br>Public Works Bldg construction | \$ 2.0 million  |
| • Others  | \$ 3.0 million  |

## **OTHER INFORMATION**

### **Government Structure**

A determination of the financial reporting entity to be included in the GPFS is made through the application of criteria established by the Governmental Accounting Standards Board, Statement 14 as is further explained in the Summary of Significant Accounting Policies in the Notes to the GPFS.

The Parish's financial reporting entity consists of the following:

- The Primary Government – This is the Parish (all funds administered by the Parish),
- Blended Component Units – These are Parish governmental units that, although very closely related to the Parish, are legally separate, and whose financial statements are reported in this GPFS as part of the primary government.
- Discrete Component Units – These are Parish governmental units that are less closely related than the blended component units, but still have sufficient relationships that the Parish must report their financial statements in the GPFS.

### **Independent Audit**

The local government charter requires a comprehensive annual audit to be performed by a firm of certified public accountants. The Parish's GPFS have been audited by Faulk & Winkler, LLC.

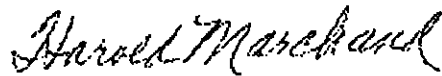
In addition to meeting the requirements set forth by the local charter and state statutes, the audit also meets the requirements of the Single Audit Act of 1996 and the requirements of related U.S. Office of Management and Budget Circular A-133. The auditors' reports related specifically to the single audit are included in this publication.

### Acknowledgements

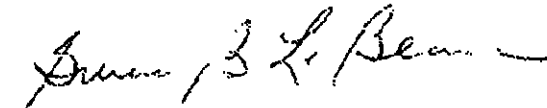
The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance and Administration Departments. In addition, I wish to express my appreciation to the Parish Council for their continuing interest and support in planning and conducting the financial affairs of the Parish in a responsible and progressive manner.

Respectfully submitted,

PARISH OF ASCENSION



Harold Marchand  
Parish President



Gwen Leblanc  
Chief Financial Officer

## **PARISH OF ASCENSION**

### **FINANCIAL SECTION**







## INDEPENDENT AUDITORS' REPORT

Honorable Chairman and Members  
of the Ascension Parish Council  
Donaldsonville, Louisiana

We have audited the accompanying general-purpose financial statements of the **PARISH OF ASCENSION (PARISH)** as of and for the year ended December 31, 2001, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Parish's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We did not audit the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District  
Ascension Parish Sheriff  
Ascension Parish Clerk of Court  
Ascension Parish Assessor  
Ascension Parish Court  
Twenty-Third Judicial District Indigent Defender Board  
Twenty-Third Judicial District Judicial Expense Fund  
Ascension Parish Communication District  
East Ascension Hospital Service District  
West Ascension Hospital Service District  
Ascension Parish Water Works District No. 2

Those statements represent 98% of the assets and revenues of the discretely presented component units. The financial statements of those entities were audited by other auditors whose reports have been furnished to us, and our opinion on the basic general-purpose financial statements, insofar as it relates to the amounts included for those entities, is based on the reports of the other auditors.

We did not audit the financial statements of the Ascension Parish Library, a blended component unit, which statements reflect \$3,936,183 and \$3,390,980 of Special Revenue Funds' assets and revenues, respectively, \$8,735,390 of general fixed assets and \$53,592 of general long-term debt as of and for the year ended December 31, 2001. Those financial statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Ascension Parish Library, is based solely on the report of the other auditor.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based upon our audit and the reports of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Parish as of December 31, 2001, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund financial statements for the year ended December 31, 2001, and the individual fund financial statements for the year ended December 31, 2000, listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Parish. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements for the years ended December 31, 2001 and 2000 and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 3, 2002, on our consideration of the Parish of Ascension's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of our audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general-purpose financial statements of the Parish of Ascension. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements, and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

*Fault & Winkler, LLC*

Certified Public Accountants

Baton Rouge, Louisiana  
May 3, 2002

**PARISH OF ASCENSION**

**GENERAL PURPOSE FINANCIAL STATEMENTS**

**ASCENSION PARISH COUNCIL  
ALL FUND TYPES, ACCOUNT GROUPS  
AND DISCRETELY PRESENTED COMPONENT UNITS**

**COMBINED BALANCE SHEET**

December 31, 2001

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,100	\$ 1,215,097	\$ 40,070	\$ 656,567
Investments	-	28,650,789	3,369,454	37,099,700
Accounts receivable, net	1,481,382	9,989,415	108,192	-
Due from other governments	620,055	810,591	-	221,396
Due from other funds	590,607	3,029,202	78,541	903,861
Inventory	-	-	-	-
Restricted assets	-	-	-	-
Other assets	54,900	42,273	-	214,845
Prepaid insurance	-	-	-	-
Fixed assets	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for debt retirement	-	-	-	-
<b>Total assets</b>	<b>\$ 2,747,444</b>	<b>\$ 43,737,368</b>	<b>\$ 3,596,257</b>	<b>\$ 39,096,369</b>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 498,833	\$ 1,444,687	\$ 30,383	\$ 1,477,631
Contracts payable	-	53,805	-	-
Contribution to retirement system	37,732	235,257	-	-
Due to other funds	1,630,997	2,780,484	-	72,817
Deferred revenue	48,176	-	82,859	-
Due to taxing bodies	-	-	-	-
Payable from restricted assets	-	-	-	-
Unsettled deposits	-	-	-	-
Claims reserve	-	-	-	-
Long-term payables	-	-	-	-
<b>Total liabilities</b>	<b>2,185,738</b>	<b>4,534,235</b>	<b>113,274</b>	<b>1,550,448</b>
<b>FUND BALANCE</b>				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	-
Customers	-	-	-	-
Federal, state and local grants	-	-	-	-
Retained earnings	-	-	-	-
Unreserved	-	-	-	-
Fund balance	-	-	-	-
Reserved for self-insurance	-	-	-	-
Reserved for debt service	-	-	3,482,983	-
Reserved for encumbrances	470,398	575,256	-	1,009
Designated subsequent year expenditures	-	9,871,260	-	16,983,716
Undesignated	91,308	28,756,608	-	20,560,296
<b>Total fund balance</b>	<b>561,706</b>	<b>39,203,133</b>	<b>3,482,983</b>	<b>37,545,021</b>
<b>Total liabilities and fund balance</b>	<b>\$ 2,747,444</b>	<b>\$ 43,737,368</b>	<b>\$ 3,596,257</b>	<b>\$ 39,096,369</b>

Proprietary Fund Type	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-term Debt			
\$ 22,695	\$ -	\$ -	\$ 1,935,529	\$ 13,119,477	\$ 15,055,006
1,216,379	-	-	70,336,322	7,291,089	77,627,411
57,610	-	-	11,636,599	4,587,014	16,223,613
-	-	-	1,652,042	421,622	2,073,664
-	-	-	4,601,612	74,635	4,676,247
-	-	-	-	309,809	309,809
-	-	-	-	4,981,046	4,981,046
-	-	-	312,018	169,344	481,362
-	-	-	-	1,175	1,175
-	50,846,758	-	50,846,758	15,928,056	66,774,814
-	-	3,482,983	3,482,983	-	3,482,983
-	-	32,697,895	32,697,895	566,341	33,563,396
<u>\$ 1,296,684</u>	<u>\$ 50,846,758</u>	<u>\$ 36,480,038</u>	<u>\$ 177,800,918</u>	<u>\$ 47,440,608</u>	<u>\$ 225,250,526</u>
\$ 135,855	\$ -	\$ -	\$ 3,576,593	\$ 1,730,609	\$ 5,307,202
-	-	-	53,805	-	53,805
-	-	-	292,989	-	292,989
-	-	-	4,454,298	221,949	4,676,247
-	-	-	131,065	-	131,065
-	-	-	-	862,357	862,357
-	-	-	-	17,939	17,939
-	-	-	-	1,793,320	1,793,320
974,900	-	-	974,900	-	974,900
-	-	36,480,038	36,480,038	1,016,351	37,496,389
<u>1,099,955</u>	<u>-</u>	<u>36,480,038</u>	<u>45,963,688</u>	<u>5,642,425</u>	<u>\$1,606,113</u>
-	50,846,758	-	50,846,758	9,843,777	60,690,535
-	-	-	-	80,580	80,580
-	-	-	-	578,208	578,208
196,729	-	-	196,729	19,155,499	19,352,228
-	-	-	-	434,677	434,677
-	-	-	3,482,983	-	3,482,983
-	-	-	1,047,563	-	1,047,563
-	-	-	26,854,985	112,171	26,967,156
-	-	-	49,408,212	11,602,271	61,010,483
<u>196,729</u>	<u>50,846,758</u>	<u>-</u>	<u>131,837,230</u>	<u>41,807,183</u>	<u>173,644,413</u>
<u>\$ 1,296,684</u>	<u>\$ 50,846,758</u>	<u>\$ 36,480,038</u>	<u>\$ 177,800,918</u>	<u>\$ 47,440,608</u>	<u>\$ 225,250,526</u>

# **PARISH OF ASCENSION** **ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS**

## **COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

For the year ended December 31, 2001

	Totals (Memorandum Only)					Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Primary Government	Component Units	Reporting Entity
<b>REVENUES</b>							
Taxes	\$ 1,345,926	\$ 33,778,270	\$ 13	\$ -	\$ 35,124,209	\$ 11,009,512	\$ 46,133,721
Licenses and permits	1,801,136	-	-	-	1,801,136	-	1,801,136
Intergovernmental	2,060,221	2,899,547	-	292,565	5,252,333	3,182,839	8,435,172
Charges for services	-	55,719	-	-	55,719	5,630,206	5,685,925
Fines and forfeitures	-	78,617	-	-	78,617	1,619,111	1,697,728
Miscellaneous	47,694	2,121,158	329,954	1,372,271	3,871,077	885,816	4,756,893
<b>Total revenues</b>	<b>5,254,977</b>	<b>38,933,311</b>	<b>329,967</b>	<b>1,664,836</b>	<b>46,183,091</b>	<b>22,327,484</b>	<b>68,510,575</b>
<b>EXPENDITURES</b>							
General government	5,218,547	568,146	-	-	5,786,693	7,182,313	12,969,006
Public safety	663,662	2,772,902	-	-	3,436,564	14,322,007	17,758,571
Public works	-	10,504,548	-	-	10,504,548	-	10,504,548
Health and welfare	1,869,424	3,066,643	-	-	4,936,067	-	4,936,067
Culture and recreation	68,529	3,734,448	-	-	3,802,977	33,969	3,836,946
Intergovernmental	-	135,364	-	-	135,364	-	135,364
Debt service	7,500	-	3,748,929	-	3,756,429	35,264	3,791,693
Capital projects	-	-	-	8,167,619	8,167,619	-	8,167,619
<b>Total expenditures</b>	<b>7,827,662</b>	<b>20,782,051</b>	<b>3,748,929</b>	<b>8,167,619</b>	<b>40,526,261</b>	<b>21,573,553</b>	<b>62,099,814</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(2,572,685)</b>	<b>18,151,260</b>	<b>(3,418,962)</b>	<b>(6,502,781)</b>	<b>5,656,830</b>	<b>753,931</b>	<b>6,410,761</b>

# **OTHER FINANCING SOURCES (USES)**

Proceeds from issuance of long-term debt	-	-	12,588,160	-	12,588,160	-	12,588,160
Proceeds from issuance of refunding debt	-	-	3,459,533	-	3,459,533	-	3,459,533
Proceeds from lease proceeds	-	200,084	-	-	200,084	-	200,084
Operating transfers in	5,285,531	9,481,052	3,426,602	21,186,237	39,479,422	307,200	39,786,622
Payment to refund debt escrow agent	-	-	(3,459,533)	-	(3,459,533)	-	(3,459,533)
Operating transfers out	(2,344,518)	(22,885,316)	(13,845,378)	(224,810)	(39,300,022)	(36,600)	(39,336,622)

Total other financing sources (uses) 3,041,013 (13,204,180) 2,169,384 20,961,427 12,967,644 270,600 13,238,244

Excess (deficiency) of revenues over expenditures and other sources (uses)

468,328 4,947,080 (1,249,578) 14,458,644 18,624,474 1,024,531 19,649,005

## **FUND BALANCE**

Beginning of year	3,444	34,256,053	4,732,561	23,087,277	62,079,335	11,214,522	73,293,857
Residual equity transfer	89,934	-	-	-	89,934	(89,934)	-

End of year \$ 561,706 \$ 39,203,133 \$ 3,482,953 \$ 37,545,921 \$ 80,793,743 \$ 12,149,119 \$ 92,942,862

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
GENERAL, SPECIAL REVENUE, DEBT SERVICE AND  
CAPITAL PROJECTS FUND TYPES**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001

	General			Special Revenue		
	Budget	Actual	Variance - favorable (unfavorable)	Budget	Actual	Variance - favorable (unfavorable)
<b>REVENUES</b>						
Taxes	\$ 1,142,000	\$ 1,345,926	\$ 203,926	\$ 30,163,683	\$ 33,778,270	\$ 3,614,587
Licenses and permits	1,362,700	1,801,136	438,436	-	-	-
Intergovernmental	2,489,650	2,060,221	(429,429)	2,941,017	2,899,547	(41,470)
Charges for services	-	-	-	42,000	55,719	13,719
Fines and forfeitures	-	-	-	78,500	78,617	117
Miscellaneous	138,000	47,694	(90,306)	1,697,830	2,121,158	423,328
Total revenues	<u>\$ 5,132,350</u>	<u>\$ 5,254,977</u>	<u>\$ 122,627</u>	<u>\$ 34,923,030</u>	<u>\$ 38,933,311</u>	<u>\$ 4,010,281</u>
<b>EXPENDITURES</b>						
General government	6,151,960	5,218,547	933,413	522,785	568,146	45,361
Public safety	580,500	663,662	(83,162)	3,517,665	2,772,902	744,763
Public works	-	-	-	13,227,720	10,504,548	2,723,172
Health and welfare	2,379,414	1,869,424	510,030	3,320,281	3,066,643	253,638
Culture and recreation	77,800	68,529	9,271	4,746,953	3,734,448	1,012,504
Intergovernmental	-	-	-	97,000	135,364	(38,364)
Debt service	-	7,500	(7,500)	-	-	-
Capital projects	-	-	-	-	-	-
Total expenditures	<u>\$ 9,189,714</u>	<u>\$ 7,827,662</u>	<u>\$ 1,362,072</u>	<u>\$ 25,332,401</u>	<u>\$ 20,782,051</u>	<u>\$ 4,550,352</u>
Excess (deficiency) of revenues over expenditures	<u>(4,057,364)</u>	<u>(2,572,685)</u>	<u>\$ 1,484,679</u>	<u>\$ 9,590,627</u>	<u>\$ 18,151,260</u>	<u>\$ 8,560,633</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from long-term debt	-	-	-	-	-	-
Proceeds from refunding debt	-	-	-	-	-	-
Proceeds from lease proceeds	-	-	-	250,000	200,084	(49,916)
Payment to refunding debt escrow agent	-	-	-	-	-	-
Operating transfers in	6,617,810	9,385,571	(1,232,279)	9,992,095	9,481,052	(511,043)
Operating transfers out	(2,559,760)	(2,344,518)	215,182	(22,970,679)	(22,881,316)	89,363
Total other financing sources (uses)	<u>\$ 4,058,110</u>	<u>\$ 7,041,013</u>	<u>\$ (3,017,092)</u>	<u>\$ (12,728,584)</u>	<u>\$ (11,204,180)</u>	<u>\$ (1,475,696)</u>
Excess of revenues over expenditures and other financing sources (uses)	<u>\$ 726</u>	<u>\$ 468,328</u>	<u>\$ 467,602</u>	<u>\$ 13,137,957</u>	<u>\$ 4,947,080</u>	<u>\$ 8,085,037</u>
<b>FUND BALANCE</b>						
Beginning of year		3,444			34,256,053	
Residual equity transfer from Criminal Court Fund		<u>89,934</u>			<u>-</u>	
End of year		<u>\$ 561,706</u>			<u>\$ 39,203,133</u>	

Notes on Exhibit A-8 are an integral part of this statement.



Debt Service			Capital Projects		
Budget	Actual	Variance - favorable (unfavorable)	Budget	Actual	Variance - favorable (unfavorable)
\$ (15)	\$ 13	\$ 28	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	961,350	292,565	(670,985)
-	-	-	-	-	-
-	-	-	-	-	-
319,515	322,954	10,439	1,204,801	1,372,271	167,470
319,501	322,967	10,467	2,164,351	1,664,836	(503,515)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,251,800	3,748,929	502,871	-	-	-
-	-	-	16,095,520	8,167,619	7,927,901
4,251,800	3,748,929	502,871	16,095,520	8,167,619	7,927,901
-	-	-	-	-	-
(3,932,300)	(3,418,962)	513,338	(13,927,169)	(6,502,783)	7,424,386
-	-	-	-	-	-
16,000,000	12,588,160	(3,411,840)	-	-	-
750,000	3,459,533	(2,709,533)	-	-	-
-	-	-	-	-	-
(3,459,500)	(3,459,533)	(33)	-	-	-
3,434,070	3,426,602	(7,468)	19,827,714	21,186,237	1,358,523
(13,937,100)	(13,845,378)	91,722	(224,816)	(226,810)	-
2,787,470	2,169,384	(618,086)	19,602,904	20,961,427	1,358,523
\$ (1,144,810)	(1,249,578)	\$ (104,768)	\$ 5,675,735	14,458,646	\$ 8,782,909
-	-	-	-	-	-
4,732,561	-	-	23,087,277	-	-
-	-	-	-	-	-
\$ 1,482,983	-	-	\$ 37,541,921	-	-

**PARISH OF ASCENSION**  
**ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED**  
**COMPONENT UNITS**

**COMBINING STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS**

For the year ended December 31, 2001

	Internal Service	Component Units	Totals (Memorandum Only) 2001
<b>OPERATING REVENUES</b>			
Charges for services	\$ -	\$ 286,153	\$ 286,153
Patient revenue, net	-	11,922,643	11,922,643
Insurance premiums	605,471	-	605,471
Interest, net	76,291	-	76,291
	<u>681,762</u>	<u>12,208,796</u>	<u>12,890,558</u>
Total operating revenues			
	<u>681,762</u>	<u>12,208,796</u>	<u>12,890,558</u>
<b>OPERATING EXPENSES</b>			
Cost of water	-	153,966	153,966
Depreciation	-	601,849	601,849
Maintenance	-	105,408	105,408
Professional services	77,106	9,773	86,879
Management fees	-	57,992	57,992
Insurance premiums	441,167	-	441,167
Insurance claims	983,153	-	983,153
Bad debts	-	1,943	1,943
Miscellaneous	-	25,661	25,661
Hospitals	-	14,196,182	14,196,182
	<u>1,501,426</u>	<u>15,152,774</u>	<u>16,654,200</u>
Total operating expenses			
	<u>1,501,426</u>	<u>15,152,774</u>	<u>16,654,200</u>
Operating loss	<u>( 819,664)</u>	<u>( 2,943,978)</u>	<u>( 3,763,642)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Operating transfers in	-	50,000	50,000
Operating transfers out	( 500,000)	-	( 500,000)
Taxes	-	724,925	724,925
Interest, net	-	467,284	467,284
Grants	-	250,163	250,163
Miscellaneous	-	( 17,044)	( 17,044)
Other	-	107,982	107,982
	<u>( 500,000)</u>	<u>1,583,310</u>	<u>1,083,310</u>
Net nonoperating revenues			
	<u>( 500,000)</u>	<u>1,583,310</u>	<u>1,083,310</u>
Net income (loss)	<u>( 1,319,664)</u>	<u>( 1,360,668)</u>	<u>( 2,680,332)</u>
<b>RETAINED EARNINGS</b>			
Beginning of year	<u>1,516,393</u>	<u>20,516,167</u>	<u>22,032,560</u>
End of year	<u>\$ 196,729</u>	<u>\$ 19,155,499</u>	<u>\$ 19,352,228</u>

Notes on Exhibit A-3 are an integral part of this statement.

**PARISH OF ASCENSION**  
**ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS**  
**COMBINED STATEMENT OF CASH FLOWS**

For the year ended December 31, 2001

	Internal Service	Component Units	Totals (Memorandum Only) 2001
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net loss	\$ (1,319,664)	\$ (1,360,668)	\$ (2,680,332)
Adjustments of net loss:			
Depreciation	-	602,988	602,988
Loss on disposition of assets	-	23,976	23,976
Provision for bad debts	-	948,713	948,713
Change in operating assets and liabilities:			
Accounts receivable	(57,610)	(966,084)	(1,023,694)
Other assets	-	36,879	36,879
Inventory	-	53,460	53,460
Accounts payable and accrued liabilities	27,964	(448,825)	(420,861)
Payables from restricted assets	-	26,864	26,864
Estimated third-party payer settlements	344,806	1,379,899	1,724,705
Net cash used by operating activities	(1,004,504)	297,202	(707,302)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Changes in certificates of deposit	-	748,215	748,215
Proceeds from sales/maturities of investments	-	765,000	765,000
Change in Treasury notes	-	(1,539,294)	(1,539,294)
Cash invested in limited use assets	-	(250,162)	(250,162)
Decrease in investments	905,974	-	905,974
Net cash provided (used) for investing activities	905,974	(276,241)	629,733
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition of capital assets	-	(184,580)	(184,580)
Payment on long term debt	-	(132,124)	(132,124)
Proceeds of sale of capital assets	-	5,750	5,750
Capital contributed by customers and parish	-	4,920	4,920
Net cash used for capital and related financing activities	-	(306,034)	(306,034)
Decrease in cash	(98,530)	(285,073)	(383,603)
<b>CASH</b>			
Beginning of period	121,225	1,431,489	1,552,714
End of period	\$ 22,695	\$ 1,146,416	\$ 1,169,111

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
ALL DISCRETELY PRESENTED COMPONENT UNITS  
COMBINING BALANCE SHEET**

December 31, 2001

	<u>District Attorney (1)</u>	<u>Sheriff (2)</u>	<u>Clerk of Court (3)</u>	<u>Assessor (4)</u>	<u>Parish Court (3)</u>	<u>Indigent Defender Board (1)</u>	<u>Criminal Court</u>	<u>Civic Center</u>
<b>ASSETS</b>								
Cash and cash equivalents	\$ 1,031,215	\$ 6,982,363	\$ 1,861,262	\$ 1,146,234	\$ 196,162	\$ 161,872	\$ -	\$ 3
Investments	-	-	1,100,000	-	-	-	165,136	21,283
Accounts receivable, net	14,051	374,348	130,196	6,440	-	-	-	8
Due from other governments	118,267	128,038	-	67,934	(8,223)	16,421	51,467	-
Due from other funds	15,232	-	59,403	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Restricted assets	-	617,030	-	-	-	-	-	-
Other assets	-	-	-	-	1,064	-	-	-
Prepaid insurance	-	-	-	-	-	-	-	-
Fixed assets	323,701	5,036,798	1,991,344	152,991	166,603	-	-	-
Amount to be provided for retirement of general long-term debt	-	324,519	41,822	-	-	-	-	-
<b>Total assets</b>	<u>\$ 1,703,486</u>	<u>\$ 14,867,236</u>	<u>\$ 5,175,227</u>	<u>\$ 1,385,605</u>	<u>\$ 374,052</u>	<u>\$ 198,293</u>	<u>\$ 216,603</u>	<u>\$ 21,296</u>
<b>LIABILITIES</b>								
Accounts payable and accrued liabilities	\$ 73,857	\$ 360,229	\$ 40,352	\$ 6,740	\$ 1,071	\$ 764	\$ 36,133	\$ 2,299
Due to other funds	15,232	-	59,403	-	-	-	89,934	-
Due to taxing bodies	-	862,257	-	-	-	-	-	-
Payable from restricted assets	-	-	-	-	-	-	-	-
Unsettled deposits	-	-	1,763,623	-	-	-	-	-
Long-term payables	-	424,519	41,822	-	-	-	-	-
<b>Total liabilities</b>	<u>\$ 94,089</u>	<u>\$ 1,747,005</u>	<u>\$ 1,905,180</u>	<u>\$ 6,740</u>	<u>\$ 1,923</u>	<u>\$ 764</u>	<u>\$ 126,067</u>	<u>\$ 2,299</u>
<b>FUND BALANCE</b>								
Investment in general fund assets	323,701	6,130,798	1,991,344	152,991	166,603	-	-	-
Contributed capital	-	-	-	-	-	-	-	-
Customers	-	-	-	-	-	-	-	-
Federal, state and local grants	-	-	-	-	-	-	-	-
Restricted earnings	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-
Fund balance	-	-	-	-	-	-	-	-
Reserved for self-insurance	-	434,677	-	-	-	-	-	-
Designated - subsequent year expenditures	112,873	-	-	-	-	-	-	-
Undesignated	979,525	6,643,756	1,279,481	1,225,874	205,526	197,529	89,934	18,997
<b>Total fund balance</b>	<u>\$ 1,414,359</u>	<u>\$ 13,820,731</u>	<u>\$ 3,270,825</u>	<u>\$ 1,378,865</u>	<u>\$ 372,129</u>	<u>\$ 197,529</u>	<u>\$ 89,934</u>	<u>\$ 18,997</u>
<b>Total liabilities and fund balances</b>	<u>\$ 1,703,486</u>	<u>\$ 14,867,236</u>	<u>\$ 5,175,227</u>	<u>\$ 1,385,605</u>	<u>\$ 374,052</u>	<u>\$ 198,293</u>	<u>\$ 216,603</u>	<u>\$ 21,296</u>

(1) For the year ended December 31, 2000

(2) For the year ended October 31, 2001

(3) For the year ended June 30, 2001

(4) For the year ended August 31, 2001

Notes on Exhibits A-E are an integral part of this statement.

Communication District (1)	Indirect Expense (1)	East Ascension Hospital (2)	West Ascension Hospital (4)	Waterworks District No. 2 (1)	Sewerage District No. 6	Ascension Consolidated Utilities District No. 1 (4)	Total
\$ 142,477	\$ 454,087	\$ 654,444	\$ 250,337	\$ 207,321	\$ 50	\$ 9,344	\$ 13,139,477
255,817	-	108,536	5,596,879	-	44,218	-	7,291,689
98,513	-	1,988,119	743,773	26,048	4,857	10,410	4,587,014
-	11,252	-	-	-	-	-	421,622
-	-	-	-	-	-	-	74,613
-	-	143,147	129,662	-	-	-	209,809
-	-	4,297,141	-	24,480	-	42,395	4,981,046
-	-	63,531	93,300	11,064	-	385	169,344
-	-	-	-	1,171	-	-	1,171
351,924	101,616	3,924,410	1,164,412	514,904	261,241	59,330	13,928,056
-	-	-	-	-	-	-	266,341
<u>\$ 1,368,674</u>	<u>\$ 566,955</u>	<u>\$12,216,168</u>	<u>\$ 7,997,583</u>	<u>\$ 804,992</u>	<u>\$ 430,414</u>	<u>\$ 122,244</u>	<u>\$ 47,449,608</u>
\$ 1,189	\$ 4,251	\$ 985,751	\$ 173,543	\$ 12,140	\$ 6,574	\$ 24,012	\$ 1,730,609
-	-	-	-	-	57,380	-	221,949
-	-	-	-	-	-	-	862,257
-	-	-	-	17,939	-	-	17,939
-	-	-	-	-	-	29,665	1,793,320
-	-	66,314	-	332,686	-	50,000	1,016,311
<u>1,189</u>	<u>4,251</u>	<u>1,032,065</u>	<u>173,543</u>	<u>161,745</u>	<u>63,914</u>	<u>123,707</u>	<u>3,612,423</u>
871,934	101,616	-	-	-	-	-	2,843,777
-	-	-	-	31,207	-	29,373	80,580
-	-	-	-	100,350	367,638	-	578,208
-	-	11,184,283	7,613,170	199,640	( 21,352)	( 30,876)	19,155,499
-	-	-	-	-	-	-	434,677
-	-	-	-	-	-	-	112,171
<u>893,561</u>	<u>161,088</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,602,211</u>
<u>1,367,453</u>	<u>562,704</u>	<u>11,154,283</u>	<u>7,623,770</u>	<u>441,192</u>	<u>366,500</u>	<u>( 1,463)</u>	<u>41,807,183</u>
<u>\$ 1,368,674</u>	<u>\$ 566,955</u>	<u>\$12,216,168</u>	<u>\$ 7,997,583</u>	<u>\$ 804,992</u>	<u>\$ 430,414</u>	<u>\$ 122,244</u>	<u>\$ 47,449,608</u>

**PARISH OF ASCENSION  
ALL DISCRETELY PRESENTED GOVERNMENTAL FUND TYPE  
COMPONENT UNITS**

**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES**

For the year ended December 31, 2001

	<u>District Attorney (1)</u>	<u>Sheriff (3)</u>	<u>Clerk of Court (3)</u>	<u>Assessor (1)</u>
<b>REVENUES</b>				
Taxes	\$ -	\$ 11,009,512	\$ -	\$ -
Intergovernmental	1,297,665	1,078,058	-	799,455
Charges for services	561,917	2,468,115	2,013,527	-
Fines and forfeitures	470,287	-	-	-
Miscellaneous	147,061	292,340	238,633	61,069
Total revenues	<u>2,476,930</u>	<u>14,848,025</u>	<u>2,252,160</u>	<u>860,524</u>
<b>EXPENDITURES</b>				
General government	2,283,244	-	2,518,984	767,395
Public safety	-	14,322,007	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Total expenditures	<u>2,283,244</u>	<u>14,322,007</u>	<u>2,518,984</u>	<u>767,395</u>
Excess (deficiency) of revenues over expenditures	<u>193,686</u>	<u>526,018</u>	<u>(266,824)</u>	<u>93,129</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
General Fund	-	-	-	-
Recreation Fund	-	-	-	-
Operating transfers out				
FINS Program Fund	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>193,686</u>	<u>526,018</u>	<u>(266,824)</u>	<u>93,129</u>
<b>FUND BALANCE</b>				
Beginning of year	898,010	6,537,415	1,546,305	1,132,745
Residual equity transfer	-	-	-	-
End of year	<u>\$ 1,091,696</u>	<u>\$ 7,063,433</u>	<u>\$ 1,279,481</u>	<u>\$ 1,225,874</u>

- (1) For the year ended December 31, 2000  
(2) For the year ended March 31, 2001 (not used)  
(3) For the year ended June 30, 2001  
(4) For the year ended August 31, 2001 (not used)

Notes on Exhibit A-8 are an integral part of this statement.

Parish Court (3)	Indigent Defender Board (1)	Criminal Court	Civic Center	Communication District (1)	Judicial Expense (1)	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,009,512
-	-	-	-	-	7,661	3,182,839
-	-	-	17,795	435,594	133,258	5,630,206
177,984	406,624	564,216	-	-	-	1,619,111
3,742	-	109,372	1,650	14,425	17,524	885,816
181,726	406,624	673,588	19,445	450,019	158,443	22,327,484
144,765	448,813	759,320	-	175,805	83,987	7,182,313
-	-	-	-	-	-	14,322,007
-	-	-	33,969	-	-	33,969
-	-	-	-	35,264	-	35,264
144,765	448,813	759,320	33,969	211,069	83,987	21,573,553
36,961	(42,189)	(85,732)	(14,524)	238,950	74,456	753,931
-	-	302,200	-	-	-	302,200
-	-	-	5,000	-	-	5,000
-	-	(36,600)	-	-	-	(36,600)
-	-	265,600	5,000	-	-	270,600
36,961	(42,189)	179,868	(9,524)	238,950	74,456	1,024,531
168,565	239,718	-	28,521	256,611	386,632	11,214,522
-	-	(89,934)	-	-	-	(89,934)
\$ 205,526	\$ 197,329	\$ 89,934	\$ 18,997	\$ 495,561	\$ 461,086	\$ 12,149,119

**PARISH OF ASCENSION**  
**ALL DISCRETELY PRESENTED PROPRIETARY FUND TYPE COMPONENT UNITS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES**  
**IN RETAINED EARNINGS (ACCUMULATED DEFICIT)**

For the year ended December 31, 2001

	East Ascension Hospital (2)	West Ascension Hospital (4)	Waterworks District No. 2 (1)	Ascension Consolidated Utilities District No. 3 (4)	Waterworks District No. 4 (5)	Sewerage District No. 6	Waterworks District No. 7 (5)	Totals
<b>OPERATING REVENUES</b>								
Charges for services	\$ -	\$ -	\$ 150,389	\$ 20,372	\$ 73,367	\$ 41,923	\$ -	\$ 286,133
Patient revenue, net	5,609,083	3,322,555	-	-	-	-	-	11,922,643
Total operating revenues	5,609,083	3,322,555	150,389	20,372	73,367	41,923	-	12,208,796
<b>OPERATING EXPENSES</b>								
Cost of water	-	-	84,637	14,435	14,908	-	-	153,966
Depreciation	439,063	124,606	14,796	1,664	1,655	20,055	-	601,849
Maintenance	-	-	8,715	-	2,140	94,453	-	105,408
Professional services	-	-	6,639	44	3,060	-	-	9,733
Management fees	-	-	38,462	3,414	10,311	-	-	57,997
Bad debts	-	-	1,943	-	-	-	-	1,943
Miscellaneous	-	-	7,946	638	7,312	9,771	34	25,661
Hospitals	10,073,235	4,322,447	-	-	-	-	-	14,395,682
Total operating expenses	10,512,298	4,747,053	163,189	20,185	35,366	124,249	34	15,152,794
Operating (loss)	(4,903,215)	(1,424,498)	(12,800)	187	(11,999)	(82,326)	(34)	(6,343,975)
<b>NONOPERATING REVENUES (EXPENSES)</b>								
Operating transfer-in	-	-	-	-	-	50,000	-	50,000
Taxes	836	724,689	-	-	-	-	-	724,925
Interest, net	29,432	446,892	(10,990)	60	(3,198)	2,751	-	462,284
Grants	230,167	-	-	-	-	-	-	230,163
Miscellaneous	-	-	685	(1,649)	-	(16,080)	-	(17,044)
Other	107,982	-	-	-	-	-	-	107,982
Net nonoperating revenues (expenses)	365,413	1,171,581	(9,305)	(1,489)	(3,198)	36,671	-	1,529,310
Net income (loss) transferred to retained earnings	(4,537,802)	(306,497)	(22,105)	(1,302)	(17,197)	(45,655)	(34)	(4,910,688)
Accumulated deficit from consolidation of districts	-	-	-	(29,743)	3,130	-	26,404	-
<b>RETAINED EARNINGS (ACCUMULATED DEFICIT)</b>								
Beginning of year	12,708,560	7,577,387	122,345	-	10,950	24,295	(26,170)	20,516,167
End of year	\$ 1,184,233	\$ 7,873,770	\$ (99,640)	\$ (1,302)	\$ -	\$ (21,360)	\$ -	\$ 10,155,499

(1) For the year ended December 31, 2000

(2) For the year ended March 31, 2001

(3) For the year ended June 30, 2001 (not used)

(4) For the year ended August 31, 2001

(5) For the period ended June 7, 2001

Notes on Exhibit A-8 are an integral part of this statement.



## **PARISH OF ASCENSION**

### **NOTES TO FINANCIAL STATEMENTS**

#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **STATEMENT PRESENTATION**

The Ascension Parish Council (the Council) is the governing authority for Ascension Parish (the Parish) and is a political subdivision of the State of Louisiana. The Council, under the provisions of the Ascension Parish Home Rule Charter, which was effective January 1, 1994, enacts ordinances, sets policy and establishes programs in such fields as social welfare, transportation, drainage, public safety, and health services.

The accompanying financial statements conform, except where otherwise noted, to generally accepted accounting principles (GAAP) applicable to government units.

##### **REPORTING ENTITY**

The financial reporting entity consists of (1) the primary government (all funds under the auspices of the Parish President and the Parish of Ascension), (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14, *the Financial Reporting Entity*, established criteria for determining which component units should be considered part of the Parish of Ascension for financial reporting purposes. The basic criteria are as follows:

- o Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
- o Whether the Parish governing authority (Ascension Parish Council and/or Parish President) appoints a majority of board members of the potential component unit.
- o Fiscal interdependency between the Parish and the potential component unit.
- o Imposition of will by the Parish on the potential component unit.
- o Financial benefit/burden relationship between the Parish and the potential component unit.

Based on the previous criteria, Ascension Parish management has included the following component units in the financial reporting entity:

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**REPORTING ENTITY (CONTINUED)**

**Blended Component Units**

The following component units are reported as part of the primary government in the general-purpose financial statements of the Parish of Ascension.

**East and West Ascension Drainage Districts No. 1**

The East and West Ascension Drainage Districts provide maintenance, improvements, and repairs to the gravity drainage systems in their respective parts of the Parish. Financing is provided primarily by ad valorem taxes, state revenue sharing funds, and dedicated sales taxes. The fiscal year for the Districts is the calendar year.

**Health Unit**

The Health Unit operates the Parish Health Unit. Financing is provided primarily by ad valorem taxes and state revenue sharing. The fiscal year for the Health Unit is the calendar year.

**Mental Health Unit**

The Mental Health Unit provides that portion of the operations of the Parish mental health center not provided by the State of Louisiana, Department of Health and Human Resources, Office of Mental Health and Substance Abuse. Financing is provided by ad valorem taxes and state revenue sharing. The fiscal year for the Mental Health Unit is the calendar year.

**Fire Protection Districts No. 1 and No. 2**

The Fire Protection Districts No. 1 and No. 2 offers maintenance and operation of a fire protection system consisting of 12 fire service units: Modeste Volunteer, Sunshine Volunteer, Palo-Alto McCall Volunteer, Donaldsonville, Geismar Volunteer, Galvez-Lake Volunteer, Prairieville, Fifth Ward, St. Amant, Sorrento, Seventh District Volunteer and Gonzales. Financing is provided by sales and use tax funds which are allocated among the service units. The fiscal year for the Districts is the calendar year.

**Recreation Commission**

The Recreation Commission provides recreational activities for the Parish. The Commission is funded primarily by an annual budgetary dedication of six and two-thirds percent of the one-percent parish wide sales tax. The fiscal year for the Commission is the calendar year.

**Tourist Commission**

The Commission promotes local tourism. The Tourist Commission receives sales taxes on the room rentals of hotels and motels. The fiscal year for the Commission is the calendar year.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**REPORTING ENTITY (CONTINUED)**

**Blended Component Units (Continued)**

**Ascension Parish Library**

The Library provides citizens of the Parish access to library materials, books, magazines, records, and films. It is used to account for the collection of a parish-wide ad valorem tax dedicated to the maintenance of the library system. The fiscal year for the Library is the calendar year.

**Discrete Component Units**

Funding for the following state constitutionally defined parish officials is included in the Parish General Fund. These officials, however, have certain statutorily defined sources of funds for their own operating and/or capital budget discretion. These funds have been discretely presented in the Parish general-purpose financial statements.

District Attorney of the Twenty-Third Judicial District (for the year ended December 31, 2000.)

Twenty-Third Judicial District Indigent Defender Board (for the year ended December 31, 2000, a biennial audit.)

The following agencies are also reported in the component units columns of the general-purpose financial statements:

**Ascension Parish Sheriff**

The Sheriff, an elected official as defined in the Louisiana State Constitution, is a legally separate entity. The Parish provides funding for the Sheriff's facilities and equipment including the correctional institution (Ascension Parish Jail). The Sheriff's financial statements for the year ended June 30, 2001, are included in this report.

**Ascension Parish Clerk of Court**

The Ascension Parish Clerk of Court is a legally separate parish entity established by the State Constitution. The Parish governing authority (Ascension Parish Council) is required by statute to fund certain equipment, facilities, and binding of permanent records in the office of the Clerk of Court. The Clerk's office provides its own operating budget funds from fees and charges. The Clerk of Court's financial statements for the year ended June 30, 2001, are presented in this report.

**Ascension Parish Assessor**

The Parish Assessor, an elected official provided for by the Louisiana State Constitution, is a legally separate entity that levies its own property tax. Fiscal interdependency exists between the Parish and the Assessor only in that the Parish is required by state statute to provide the Assessor office facilities. The Assessor's financial statements for the year ended December 31, 2000, are presented in this report.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**REPORTING ENTITY (CONTINUED)**

**Discrete Component Units (Continued)**

**Ascension Parish Communication District**

The Communication District is a legally separate entity. The Parish appoints all members to the District's Board of Commissioners. The District's financial statements for the year ended December 31, 2000, are presented in this report.

**Parish Court for the Parish of Ascension Judicial Expense Fund**

The Parish Court for the Parish of Ascension Judicial Expense Fund is a legally separate entity established under state statutes. The Parish Court's financial statements for the year ended June 30, 2001, are presented in this report.

**Twenty-Third Judicial District Judicial Expense Fund**

The Twenty-Third Judicial District Judicial Expense Fund was established in 1995 under Act No. 435 which was amended to Title 13 of the Louisiana Revised Statutes of 1950. The Expense Fund was established for the purpose of paying expenses for the Court deemed necessary by the Judges for efficient operations of the court. The Expense Fund's financial statements for the year ended December 31, 2000, are presented in this report.

**Sewerage District No. 6 of Ascension Parish**

The Sewerage District is a legally separate entity. The Parish has advanced funds for serving debt issued by the District; therefore, the District has recorded amounts due to the Parish. The Parish of Ascension has secured the necessary operating permit and is actively operating the sewer system.

**Related Organizations**

The following entities were established pursuant to state statutes for various public purposes within Ascension Parish. The Council appoints and removes the board members of each respective agency. Each agency is fiscally independent from the Parish, issues its debt, approves its budgets, and sets its rates and charges. The primary government has no authority to designate management, or approve or modify rates. The Parish is not obligated for the debt issues of these agencies. Each of these component units is listed below along with its fiscal year end.

East Ascension Hospital Service District	March 31, 2001
West Ascension Hospital Service District	August 31, 2001
Ascension Parish Water Works District No. 2	December 31, 2000
Ascension Consolidated Utilities District No. 1	August 31, 2001

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**REPORTING ENTITY (CONTINUED)**

**Related Organizations (Continued)**

Complete financial statements of the Parish component units can be obtained at the Office of the Legislative Auditor of the State of Louisiana, 1600 North Third Street, P. O. Box 94937, Baton Rouge, LA 70804-9397 or at the following administrative offices:

District Attorney  
P. O. Box 279  
Napoleonville, LA 70390

Ascension Parish Sheriff  
P. O. Box 268  
Donaldsonville, LA 70346

Ascension Parish Clerk of Court  
P. O. 192  
Donaldsonville, LA 70346

Ascension Parish Assessor  
P. O. Box 544  
Donaldsonville, LA 70346

Ascension Parish Court  
P. O. Box 1910  
Gonzales, LA 70737

Twenty-Third Judicial District Indigent Defender  
828 South Irma Blvd.  
Gonzales, LA 70737

Twenty-Third District Judicial Expense Fund  
828 South Irma Blvd.  
Gonzales, LA 70737

Ascension Parish Communication District  
P. O. Box 268  
Donaldsonville, LA 70346

East Ascension Hospital Service District  
615 East Worth R.  
Gonzales, LA 70737

West Ascension Hospital Service District  
P. O. Box 186  
Donaldsonville, LA 70346

Ascension Consolidated Utilities District No. 1  
P. O. Box 6  
White Castle, LA 70788

Ascension Parish Water Works District No. 2  
P. O. Box 6  
White Castle, LA 70788

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**FUND ACCOUNTING**

The accounts of the Parish are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be expended and the means by which spending activities are controlled. The various funds and account groups of the primary government presented in the financial statements are described as follows:

**Governmental Fund Types**

Governmental funds are those through which most governmental functions of the Parish are financed. The acquisition, use, and balances of expendable financial resources and related liabilities of the Parish are accounted for through governmental funds. Measurement is focused upon determining changes in financial position, rather than net income. The following are the governmental fund types of the Parish:

**General Fund** - The General Fund is the general operating fund of the Parish. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds** - Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Additionally, the general fund of each component unit is reported as a special revenue fund.

**Debt Service Funds** - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

**Capital Projects Funds** - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

**Proprietary Fund Types**

**Enterprise Funds** - Enterprise funds are used to account for operations (1) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs and expenses, including depreciation, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**FUND ACCOUNTING (CONTINUED)**

**Internal Service Funds** - Internal service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

The only proprietary fund type of the primary government consists of a partial self-insurance program accounted for as an internal service fund.

**Account Groups**

Account groups are used to establish accounting control and accountability for the Parish's fixed assets and general long-term debt. The following are the account groups of the Parish:

**General Fixed Assets Account Group** - This group of accounts represents a summary of the fixed assets of the Parish. Capital expenditures are recorded as expenditures in the governmental fund types at the time of purchase and are subsequently recorded, at cost, for control purposes, in the general fixed assets account group.

In accordance with generally accepted accounting principles for governmental entities, depreciation is not recorded on general fixed assets.

**General Long-Term Debt Account Group** - This group of accounts represents a summary of the long-term debt of the Parish.

**BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Governmental funds are accounted for using the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Nonexchange transaction revenue is recorded using the accrual basis or are recognized in the accounting period when the revenue is earned, except ad valorem tax revenue, which is recognized on the modified accrual basis as described above. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due.

The modified accrual basis of accounting as applied to the major sources of revenue is as follows:

Ad valorem taxes (which is based on population and homesteads in the Parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15th of each year, and become delinquent after December 31st. The taxes are generally collected in December of the current year and January and February of the following year.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**BASIS OF ACCOUNTING (CONTINUED)**

Sales taxes are recorded when in the possession of the intermediary collecting agent and are recognized as revenue at that time.

Federal and state aid and grants are recorded as revenue when the Parish is entitled to the funds, generally corresponding to when grant related costs are incurred by the Parish.

Interest income on investments is recorded when investments mature and income is received.

All proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting and apply all applicable FASB pronouncements in accounting and reporting for its proprietary operations. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

**ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates are used primarily when accounting for depreciation, prepaid insurance, deferred revenue and claims payable.

**BUDGET POLICY AND BUDGETARY ACCOUNTING**

The Home Rule Charter for the Parish outlines procedures for adopting a budget for funds of the primary government.

1. No later than seventy-five days prior to the beginning of the fiscal year, the President is to submit detailed operating and capital budgets for all funds. The budgets submitted are to be balanced.
2. The Parish Council may amend the budget, except that the debt service shall not be reduced below the amount necessary to service the debt nor shall a fund deficit be created.
3. The Parish Council shall publish the budget summary at least ten days prior to conducting a public hearing.



**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**BUDGET POLICY AND BUDGETARY ACCOUNTING (CONTINUED)**

4. The Parish Council is to adopt the budget not less than thirty days before the commencement of the applicable fiscal year.
5. Once adopted, the President is able to transfer part or all of any appropriation within a department of a fund; however, the authority for other budget amendments resides with the Parish Council.

The budgets are to be prepared consistent with the accounting method used for the applicable fund and are amended periodically for changes in projected activity. At the end of each fiscal year, unexpended appropriations automatically lapse.

The portion of unreserved fund balance of individual funds designated for subsequent year's expenditures represents the extent to which the fund balance is used to balance the subsequent year's operating budget of that fund, as reflected in the legally adopted budget.

**ENCUMBRANCES**

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the General Fund, certain Special Revenue and Capital Project Funds. For budgetary purposes appropriations lapse at fiscal year end except for that portion related to encumbered amounts. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

**CASH, CASH EQUIVALENTS, AND INVESTMENTS**

Cash and cash equivalents for the primary government includes cash accounts for payroll, Section 8, escrow account, Office of Emergency Preparedness, Sales and Use Tax District No. 2, funds related to Louisiana Community Development Block and Federal Emergency Management grants, and each individual fund's share of the consolidated cash account.

A consolidated bank account has been established for the primary government into which substantially all monies are deposited and from which most disbursements are made. In addition, investment purchases are charged and maturities are deposited to the consolidated bank account. The purpose of the consolidation of bank accounts was to provide administrative efficiency and to maximize investment earnings. The accounts entitled "Cash and Cash Equivalents" and "Investments" are therefore composed of a fund's pro rata share of the cash balance in the consolidated cash account plus its pro rata share of investments made through the investment of excess cash. Each fund shares in the investment earnings according to its average cash, cash equivalent, and investments balance, prorated among funds.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**CASH, CASH EQUIVALENTS, AND INVESTMENTS (CONTINUED)**

The investment policies of the Parish are governed by state statutes and an adopted Council Investment Policy that includes depository and custodial contract provisions. Under the provisions of the Parish's investment policy, the Parish Treasurer is authorized to invest Parish funds in accordance with L.R.S. 39:1211-1245 and 33:2955 which allow, but are not limited to the following investment vehicles: United States Treasury Bonds, Treasury Notes, Treasury Bills, and fully collateralized interest bearing checking accounts and certificates of deposit. Other investment policy provisions require depositories to insure or collateralize all deposits in accordance with state law and require securities collateralizing deposits to be held by an independent third party with whom the Parish has a custodial agreement. Investment policies of the Parish discrete component units can be found in the individual component unit audit reports.

For purposes of the Statement of Cash Flows, cash equivalents for each fund include demand deposit account balances, and certificates of deposit and U.S. government securities with original maturities of three months or less. Cash equivalent policies of the Parish's discrete component units can be found in the individual component unit audit reports.

Investments, which include time certificates of deposit and U.S. government securities, with maturities of less than one year from date of purchase are stated at cost. Investments with maturities in excess of one year from date of purchase are stated at cost, which approximates fair market value based on quoted market prices. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties.

**SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, numerous transactions occur between individual funds. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet and result primarily from participation in the consolidated cash account.

**INVENTORIES**

In the primary government's governmental fund types, inventories of supplies are recorded as expenditures at the time of purchase.

Information concerning inventory for the Parish's discretely presented component units can be found in the separately issued financial statements of each component unit.

**BAD DEBTS**

Uncollectible amounts due for ad valorem taxes and other receivables are recognized as bad debts through the use of an allowance account or charged off at the time information becomes available which would indicate that the particular receivable is not collectible. In governmental fund types, the uncollectible amount is charged directly to the revenue reported. On the other hand, in proprietary fund types, the uncollectible amount is recognized as a bad debt expense.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**FIXED ASSETS AND DEPRECIATION**

Fixed assets used in governmental fund type operations (general fixed assets) of the primary government are accounted for in the general fixed assets account group, and are recorded as expenditures in the governmental fund types when purchased. All fixed assets have been valued at cost.

Fixed assets consisting of improvements (other than buildings), such as roads, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, have not been capitalized. Such assets are normally immovable and of value only to the Parish. Therefore, the purpose of stewardship for such capital expenditures is satisfied without recording these assets.

No depreciation has been provided on general fixed assets, nor has interest been capitalized.

Proprietary component unit fixed assets are depreciated using the straight-line method. Estimated useful lives, in years, for depreciable assets are as follows:

Buildings and improvements	20 - 50 years
Equipment	5 - 20 years

**LONG-TERM DEBT**

Long-term liabilities that are financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

Sales tax revenue bonds are secured by sales tax revenues. Payment of such debt is provided by sales tax revenue transferred to the appropriate debt service fund.

General obligation bonds are repaid from property taxes. These property taxes are shown as revenues in each general obligation bond debt service fund.

**RESERVES AND DESIGNATIONS OF EQUITY**

Some portions of fund balance and/or retained earnings are reserved to indicate that a portion of equity is legally restricted to a specific future use and is not available for appropriation or expenditure.

Designated portions of fund balance indicate tentative future spending plans, which may be changed and are subject to subsequent authorization before expenditures can be made. However, some designations have been legally authorized, such as the following: (a) "Designated for subsequent years' expenditures" is that portion of fund balance which has been earmarked to fund the following years' budgets, and (b) other designations are made for specific indicated purposes included in the title.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**TRANSFERS**

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for through the various interfund accounts.

**COMPENSATED ABSENCES**

All Parish primary government regular employees, excluding Ascension Parish Library personnel, earn vacation leave in varying amounts according to the employee's number of years of continuous service up to a maximum of one hundred twenty days. Vacation is payable upon resignation or retirement at the employee's current rate of pay.

All Parish primary government, excluding Ascension Parish Library personnel, employees earn twelve days of sick leave per year. Sick leave is payable only upon retirement and only up to a maximum of 60 days.

Parish employees of certain job classifications may accrue compensatory time in lieu of overtime payment. Compensatory leave is accumulated without time limitations but must be taken within one year of earning the leave. Compensatory leave is paid by the Parish upon termination, resignation, retirement or death.

GASB Statement No. 16, *Accounting for Compensated Absences*, requires governments to accrue compensated absences only to the extent it is probable that the employer will compensate employees for benefits through cash payments conditioned on the employees' termination or retirement. The Parish has recorded the following liabilities as of December 31, 2000, for certain salary-related benefits associated with the payment of compensated absences:

1. Accrued vacation for each employee is valued at the employee's current rate of pay.
2. No sick leave is recorded in the financial statements for active employees since the amount applicable under GASB Statement No. 16 is immaterial.
3. Compensatory leave, based on the employee's current rate of pay, is not recorded in the financial statements since the amount is immaterial.

In governmental funds, the total liability as stated above is included in the General Long-Term Debt Account Group. Accrued vacation, and related benefits will be paid from future years' resources.

Details of the compensated absences liability for the Parish discrete component units and the Ascension Parish Library, a blended component unit, can be found in the separately issued financial reports of each component unit.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**INSURANCE**

The primary government is partially self-insured for automobile, general, products and property liability claims on the first \$100,000 per occurrence, not to exceed \$300,000 in the aggregate. The Parish is also partially self-insured for all worker's compensation claims on the first \$200,000 per occurrence, not to exceed \$1,000,000 in the aggregate for a two year period. Reinsurance for losses in excess of self-insured amounts is carried by the Parish of Ascension. Estimated losses on claims are charged to expense in the period in which the loss is estimable. The Parish of Ascension utilizes an internal service fund to account for the transactions related to these self-insurance programs.

**TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**RECLASSIFICATIONS**

Certain amounts in the December 31, 2000 financial statements have been reclassified to conform to the December 31, 2001 financial statement presentation.

**NOTE 2 - CASH, CASH EQUIVALENTS AND INVESTMENTS**

The Parish maintains a consolidated cash management pool that is used by all funds except Sales and Use Tax District No. 2 Fund, Section 8, and debt service funds. Each fund type's portion of the consolidated cash pool and the account balance of each fund type with a separate bank account are displayed on the combined balance sheet as "Cash and Cash Equivalents" or "Investments."

**Deposits**

At December 31, 2001, the carrying amount of the Primary Government's deposits (including demand deposit accounts and certificates of deposit) was \$10,996,443 and the bank balance was \$11,216,421. The bank balance is secured by federal depository insurance and collateral held by the Parish's agent in the Parish's name.

Certificates of deposit with an original maturity of 90 days or more totaling \$9,232,045 are classified on the combined balance sheet as "Investments."

**Investments**

The Parish's investments are U.S. Treasury Bills and Treasury Notes as well as obligations of U.S. Government Agencies. At December 31, 2001, the investments in U.S. Treasury and Agency obligations totaled \$61,104,278.

**NOTE 2 - CASH, CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)**

**Cash, Cash Equivalents and Investments Summary**

The following is a reconciliation of the carrying amount of deposits and investments to "Cash and Cash Equivalents" and "Investments" for the Primary Government on the combined balance sheet.

Cash and cash equivalents:	
Deposits	\$ 1,764,398
Investments	168,081
Cash on hand	<u>3,050</u>
Total cash and cash equivalents	<u>1,935,529</u>
Investments:	
Certificates of deposit	9,232,044
Investments (U.S. Treasury Notes, Bonds and Bills)	<u>61,104,278</u>
Total investments	<u>70,336,322</u>
Total	<u>\$ 72,271,851</u>

**NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS**

Accounts receivable at December 31, 2001, were as follows:

**Primary Government**

Ad valorem taxes	\$ 9,076,541
Sales and use taxes	1,676,733
Licenses fees	185,960
Assessment fees	101,821
Other	<u>595,544</u>
Total primary government	<u>11,636,599</u>

**Component Units**

Third-party payors	1,788,517
Patient accounts receivable	3,121,527
Fees, charges, and commissions	81,782
Sales and use tax	573,020
Water fees	87,255
Other	<u>263,831</u>
Subtotal	5,915,962
Less allowance for doubtful accounts	<u>(1,328,948)</u>
Total component units	<u>4,587,014</u>
Total	<u>\$ 16,223,613</u>

**NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS  
(CONTINUED)**

Due from other governments at December 31, 2001, consists of the following:

**Primary Government**

**State of Louisiana**

State revenue sharing	\$ 647,850
Parish transportation	90,878
Severance tax	15,452
Beer tax	24,454
Grants	741,024
Other	<u>132,384</u>

Total primary government 1,652,042

**Component Units**

State revenue sharing	60,006
Department of Social Services	39,232
Fines and forfeitures	175,533
Other	<u>146,851</u>

Total component units 421,622

Total \$ 2,073,664

**NOTE 4 - AD VALOREM TAXES**

For the year ended December 31, 2001, taxes of \$9,121,704 were levied on property by the primary government with assessed valuations totaling \$550,728,010 and were dedicated as follows:

<u>Description</u>	<u>Per \$1,000</u>
General:	
Outside municipal limits	\$ 2.86
Inside municipal limits	1.43
East Ascension Drainage	5.00
West Ascension Drainage	10.00
Lighting Districts	1.00 - 5.01
Health Unit	2.00
Mental Health Unit	2.00
Library Maintenance	6.80
Council on Aging	1.50

Information concerning ad valorem taxes for the Parish's discretely presented component units can be found in the separately issued financial statements of each component unit.

**NOTE 4- AD VALOREM TAXES (CONTINUED)**

The 1974 Louisiana Constitution (Article 7, Section 18) provided that land and improvements for residential purposes be assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected assessor of the Parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission (LRS 47:1957). The correctness of assessments by the assessor is subject to review and certification by the Louisiana Tax Commission. The assessor is required to reappraise all property subject to taxation at intervals of not more than four years. At December 31, 2001, approximately \$18,000 (less than 1% of total taxes) has been paid under protest with the Sheriff and is subject to review by the Louisiana Tax Commission. Additionally, during 2001, the Louisiana Legislature changed this law whereby the Sheriff remits such amounts paid in protest directly to each governing body. As a result, the Parish collected approximately \$43,000 in 2002 for 2001 assessments. If the Parish refunds such amounts, it will be recognized as a reduction to 2002 ad valorem tax revenue.

The Sheriff of Ascension Parish, as provided by State Law (LRS 33:1435), is the official tax collector of general property taxes levied by the Parish and Parish Special Districts.

The 2001 property tax calendar is as follows:

Millage Rates Adopted	August 16, 2001
Levy Date	August 16, 2001
Due Date	November 15, 2001
Lien Date	January 1, 2002
Collection Dates	December 1, 2001 to February 29, 2002

Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of one and one-fourth percent per month until the taxes are paid (LRS 47:2101). After notice is given to the delinquent taxpayers, the Sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed (LRS 47:2181). Therefore, there are no delinquent taxes at year-end.

All property taxes are recorded in governmental funds, as explained in Note 1. Revenues in government funds are recognized in the accounting period in which they become available and measurable. Property taxes are considered measurable in the calendar year of the tax levy. Accordingly, the entire tax roll, less an estimate for uncollectible taxes, is recorded as revenue in the current calendar year. Uncollectible taxes are those taxes, which based on past experience, will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. No allowance for uncollectible taxes is recorded at December 31, 2001.

All of the taxes receivable at the end of the year are considered available. Available means due, or past due and receivable within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. Property taxes are considered available because they are substantially collected by the tax collector within 60 days subsequent to year-end and therefore available to liquidate liabilities of the current period.



**NOTE 5 - RESTRICTED ASSETS**

Restricted assets of the discretely presented component units at December 31, 2001, were as follows:

Cash and cash equivalents - special revenue funds	\$ 617,030
Cash and cash equivalents - proprietary funds	66,875
Investments	4,297,141
Assessments and accrued interest receivable	<u>65,824</u>
	5,046,870
Less allowance for doubtful accounts	<u>(65,824)</u>
Total	<u>\$ 4,981,046</u>

**NOTE 6 - FIXED ASSETS**

A summary of changes in general fixed assets for the Primary Government for the year ended December 31, 2001, is as follows:

	<u>Balance Beginning of Year</u>	<u>Net Additions (Deletions)</u>	<u>Balance End of Year</u>
Land and buildings	\$ 25,316,103	\$ 2,959,602	\$ 28,275,705
Vehicles	6,827,773	869,294	7,697,067
Field equipment	6,419,706	990,806	7,410,512
Office equipment	3,405,383	198,615	3,603,998
Construction in progress	21,539	538,619	560,158
Library materials	<u>3,085,982</u>	<u>213,336</u>	<u>3,299,318</u>
	<u>\$ 45,076,486</u>	<u>\$ 5,770,272</u>	<u>\$ 50,846,758</u>

A summary of changes in fixed assets for component units is as follows:

	<u>Balance Beginning of Year</u>	<u>Net Additions (Deletions)</u>	<u>Balance End of Year</u>
District Attorney			
Office equipment	\$ 359,824	\$ 162,877	\$ 522,701
Ascension Parish Sheriff			
Equipment	4,941,829	1,094,969	6,036,798
Ascension Parish Clerk of Court			
Building improvements	582,975	573,827	1,156,802
Vehicles	38,624	0	38,624
Office equipment	615,894	179,824	795,718

**NOTE 6 - FIXED ASSETS (CONTINUED)**

	<u>Balance Beginning of Year</u>	<u>Net Additions (Deletions)</u>	<u>Balance End of Year</u>
Ascension Parish Assessor			
Vehicles	\$ 55,940	\$ 2,047	\$ 57,987
Office equipment	60,925	34,079	95,004
Ascension Parish Court			
Office equipment	161,307	5,296	166,603
Ascension Parish Judicial Expense Fund			
Building improvements	8,768	-	8,768
Equipment	88,814	4,034	92,848
East Ascension Hospital Service District			
Land and building	8,565,417	(675)	8,564,742
Equipment	4,366,802	(147,415)	4,219,387
West Ascension Hospital Service District			
Land and building	1,916,959	25,862	1,942,821
Equipment	1,094,357	71,907	1,076,264
Office equipment	33,257	-	33,257
Ascension Parish Water Works District 2			
Water System	735,121	3,366	738,487
Construction in progress	-	-	-
Ascension Consolidated Utilities District 1			
Water System	156,525	299	156,824
Land	5,000	-	5,000
Sewerage District No. 6			
Sewer system	-	-	-
Construction in progress	401,308	-	401,308
Ascension Parish Communication District			
Building improvements	45,040	-	45,040
Equipment	801,871	25,013	826,884
	<u>\$ 24,946,557</u>	<u>\$ 2,035,310</u>	<u>26,981,867</u>
Less accumulated depreciation:			
East Ascension Hospital Service District			(8,859,719)
West Ascension Hospital Service District			(1,867,930)
Ascension Parish Water Works District 2			(203,583)
Ascension Consolidated Utilities District 1			(102,514)
Sewerage District No. 6			<u>(20,065)</u>
			<u>\$15,928,056</u>

**NOTE 7 - LONG-TERM DEBT**

**DEBT OUTSTANDING - PRIMARY GOVERNMENT**

The following is a summary of long-term debt transactions for the primary government for the year ended December 31, 2001:

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Public improvement	\$ 24,340,000	\$ 16,000,000	\$ 5,445,000	\$ 34,895,000
Certificate of indebtedness	410,000	-	95,000	315,000
Special assessment	379,000	-	55,000	324,000
Promissory notes	15,000	-	7,500	7,500
Lease payable	-	200,084	-	200,084
Accrued vacation leave	622,938	115,516	-	738,454
	<u>\$ 25,766,938</u>	<u>\$ 16,315,600</u>	<u>\$ 5,602,500</u>	<u>\$ 36,480,038</u>

Long-term debt obligations for the primary government at December 31, 2001, are comprised of the following individual issues:

***Public Improvement Bonds***

***Sales and Use Tax District No. 1***

\$1,810,000 Public improvement sales tax refunding bonds dated August 1996; due in annual installments of \$115,000 - \$230,000 through 2007; interest at 5.4% - 4.1%. See Note 9. \$ 1,020,000

***East Ascension Major Drainage Sales and Use Tax***

\$10,605,000 Drainage public improvement refunding bonds dated July 18, 1996; due in annual installments of \$215,000 - \$1,230,000 through 2011; interest at 5.55% - 3.6%. See Note 9. 8,545,000

\$10,000,000 Drainage serial bonds dated April 1, 1999; due in annual installments of \$360,000 - \$790,000 through 2018; interest at 3.95% - 5.125% 9,330,000

***Sales Tax District No. 2***

\$16,000,000 Public improvement and refunding bonds dated November 1, 2001; due in annual installments of \$740,000 - \$1,470,000 through November 2016; interest at 3.5% - 4.55%. See Note 8. 16,000,000

Total public improvement bonds 34,895,000

**NOTE 7 - LONG-TERM DEBT (CONTINUED)**

**DEBT OUTSTANDING - PRIMARY GOVERNMENT (CONTINUED)**

*Certificate of Indebtedness*

\$800,000 Council on Aging certificate of indebtedness; due in annual installments of \$100,000 - \$110,000 through March 2004; interest at 6%.

315,000

*Special Assessment Bonds*

\$606,900 Paving Certificates Series 1997; due in annual installments of \$54,000 through March 2007; interest at 5.0% - 5.8%.

324,000

*Promissory Note*

\$67,500 non-interest bearing note due in January 2002.

7,500

*Lease payable*

\$200,084 lease payable in annual installments of \$72,336 through February 2004 with interest at 4.9% and secured by equipment.

200,084

*Accrued Vacation Leave*

738,454

Total long-term debt

\$ 36,480,038

**Debt Service Requirements to Maturity**

The annual requirements to amortize outstanding long-term debt of the primary government at December 31, 2001, including interest payments of \$12,742,764 are as follows:

<u>Maturity</u>	<u>Public Improvement Bonds</u>	<u>Special Assessment Bonds</u>	<u>Certificate of Indebtedness</u>	<u>Lease payable and Promissory Note</u>
2002	\$ 3,754,088	\$ 70,902	\$ 115,900	\$ 79,836
2003	3,773,803	67,770	114,750	72,336
2004	3,788,780	65,070	113,300	72,336
2005	3,681,845	62,343	-	-
2006	3,706,158	59,589	-	-
2007-2018	<u>28,828,735</u>	<u>56,808</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 47,533,409</u>	<u>\$ 382,482</u>	<u>\$ 343,950</u>	<u>\$ 224,508</u>

**NOTE 7 - LONG-TERM DEBT (CONTINUED)**

**Debt Service Requirements to Maturity (Continued)**

Normally, debt issues are not retired prior to their maturity. For accounting purposes, interest coupons issued in connection with the sale of various bond issues become obligations/expenditures of the Parish only with the passage of time, and they represent fixed and determinable obligations which must be retired from future revenues. The following table indicates unmatured interest outstanding at December 31, 2001, and the amounts which can be presumed to be required in future years for retirement of both outstanding debts and related interest of the general long-term debt group which will become due and payable over the remaining lives of the various debt issues:

	Amount to be Provided for General Long- Term Debt	Unmatured Interest Coupons	Total
Public improvement bond	\$ 31,826,307	\$ 12,638,408	\$ 44,464,715
General obligation debt	224,710	87,432	312,142
Promissory notes and lease payable	207,584	16,924	224,508
Accrued vacation leave	738,454	-	738,454
<b>Totals</b>	<b>\$ 32,997,055</b>	<b>\$ 12,742,764</b>	<b>\$ 45,739,819</b>

**Bond Restrictions**

**Parish Sales Tax Bonds**

Under the terms of the indenture authorizing the issuance of Public Improvement Sales Tax Bonds - Series 1995 and 1996, proceeds of the 1.5% Parish Sales and Use Tax are pledged and dedicated for the establishment and maintenance of the following bond funds:

**Public Improvement Sales Tax Bond - Series 2001 and Sales Tax Refunding Bonds - Series 1996 - Sinking Fund** to be used for the payment of principal and interest on outstanding bonds as they become due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

**Public Improvement Sales Tax Bond - Sales Tax Refunding Bond Series 1996 - Reserve Fund** to be used solely for the purpose of paying principal and interest on bonds payable from the Bond Sinking Fund, as to which there would otherwise be default. The sum of \$265,478 has been deposited therein for this requirement.

**Drainage Sales Tax Bonds - Series 1995**

Under the terms of the indenture authorizing the issuance of Public Improvement (Drainage) Bonds - Series ST 1991, 1993, and 1999 proceeds of the 1/2% drainage sales and use tax are pledged and dedicated for the establishment and maintenance of the following bond funds:

**NOTE 7 - LONG-TERM DEBT (CONTINUED)**

**Bond Restrictions (Continued)**

*A Public Improvement (Drainage) Bond - Series ST 1999 and Public Improvement Refunding Bond - Series ST 1996 - Sinking Fund* to be used for the payment of the principal and interest on outstanding bonds as they become due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

*A Public Improvement (Drainage) Bond - Series ST 1999 and Public Improvement Refunding Bond - Series ST 1996 - Reserve Fund* to be used solely for the purpose of paying principal and interest on bonds payable from the Bond Sinking Fund, as to which there would otherwise be default. The sum of \$2,187,654 has been deposited therein for this requirement.

**Certificate of Indebtedness - Series 1995**

A Sinking Fund is used for the payment of principal and interest on indebtedness as they become due and payable. Monthly payments are equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

**Industrial Bond Issues**

The Long-Term Debt Account Group does not include Pollution Control Revenue Bonds, Industrial Revenue Bonds, Environmental Improvement Revenue Bonds and Solid Waste Disposal Revenue Bonds issued under the authority of the Parish of Ascension. Obligations of the industrial districts are payable solely from the income derived from the industrial districts and do not bear the full faith and credit of the Parish.

**Long-Term Debt - Component Units**

A summary of long-term debt obligations for the component units are as follows:

Compensated absences:	
Ascension Parish Sheriff	\$ 524,519
Ascension Parish Clerk of Court	41,822
Revenue bonds:	
West Ascension Hospital	66,514
Ascension Parish Water Works District No. 2	333,696
Ascension Consolidated Utilities District No. 1	<u>50,000</u>
	<u>\$ 1,016,351</u>

**NOTE 8 -- DEFEASED DEBT**

During the year ended December 31, 2001, the Parish issued a bond to advance refund \$3,355,000 of debt. The advanced refunding occurred as follows:

**Public Improvement Sales Tax Bond -- Series 1995**

On November 16, 2001, the Parish issued \$3,459,533 in sales tax refunding bonds with interest rates ranging from 3.5% to 4.55%. The Parish issued the bonds to advance refund \$3,355,000 of the outstanding series 1995 public improvement sales tax bonds with interest rates ranging between 5.25% and 5.6%. The Parish used the net proceeds with other resources to purchase U.S. government securities. These securities were deposited in an irrevocable trust to provide for all future debt service on the refunded portion of the 1995 series bonds until the bonds are called or mature on February 1, 2005. As a result, that portion, of the 1995 series bonds, is considered defeased, and the Parish has removed the liability from its accounts. The outstanding principal of the defeased bonds is \$3,355,000 at December 31, 2001.

The advance refunding increased total debt service payments by \$1,000.653 which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$155,401

**NOTE 9 - PRIOR YEARS' DEBT DEFEASANCE**

In prior years, the Parish has defeased various bond issues by creating separate irrevocable trust funds. New debt has been issued and the proceeds have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the Parish's General Long-Term Debt Account Group. During 2001, previously defeased debt of \$1,940,000 was retired and the trust fund account was closed. As of December 31, 2001, no remaining debt from previously defeased debt remained.

**NOTE 10 - DEDICATED REVENUE**

**Parish Sales Tax - Primary Government**

The Parish has a one percent sales and use tax levied for the purpose of funding activities of the Parish. The Council participates in centralized sales tax administration for all governmental units of the Parish.

The proceeds of the tax, after paying reasonable and necessary expenses of administration, were dedicated by the Parish for 2001, as follows:

1. Debt service for long-term debt issued for renovation and expansion of the Parish jail, and road construction and maintenance,
2. 10 percent of net sales tax collections to be used for recreational operations and facilities,
3. Amounts determined through the budget process required by the General Fund and Road and Bridge Fund for basic services,

**NOTE 10 - DEDICATED REVENUE (CONTINUED)**

**Parish Sales Tax - Primary Government (Continued)**

4. Excess sales tax revenues up to \$400,000 are dedicated to the dedicated special project fund for health unit costs, a Parish animal shelter and a drug court, and
5. Any remaining excess sales tax revenues are dedicated to the Road Construction Fund for road construction and maintenance of roads.

Consistent with the voter approved dedication of the parish sales and use tax, transfers from the Sales Tax Fund are being used to retire Public Improvement Sales Tax Bonds, Series 1987, and 1996. See Note 7.

**Restricted Sales Tax**

In 1984, the voters of East Ascension Drainage District No. 1 approved a one-half of one percent sales and use tax for the Drainage District. The proceeds of the sales tax are dedicated to drainage projects, to include the retirement of the Public Improvement (Drainage) Bonds - Series ST 1989, 1990, 1991, and 1993. See Note 7.

In 1994, the voters of Ascension Parish approved a one-half of one percent sales and use tax dedicated to road maintenance and construction (2/3 of proceeds) and fire protection districts (1/3 of proceeds) to include the retirement of the Public Improvement Sales Tax Bonds, Series - 1995. See Note 7.

**NOTE 11 - PENSION PLAN**

**Parochial Employees' Retirement System of Louisiana**

*Plan Description* - Substantially all employees of the Parish are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Parish are members of Plan B.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds are eligible to participate in the System. Under Plan B, employees who retire at or after age 62 with at least 10 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final-average salary in excess of \$1,200 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with basic benefits reduced 3 percent for each year retirement precedes age 62. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.



**NOTE 11 - PENSION PLAN (CONTINUED)**

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

*Funding Policy.* Under Plan B, members are required by state statute to contribute 2.0 percent of their annual covered salary in excess of \$1,200 and the Parish is required to contribute at an actuarially determined rate. The current rate is 2.5 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The System also receives revenue sharing funds each year as appropriated by the Legislature. These tax and revenue sharing dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Parish are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The Parish's contributions to the system under Plan B for the year ended December 31, 2001 were \$215,789.

**NOTE 12 - DEFERRED COMPENSATION PLAN**

The Parish offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan is administered by Nationwide Retirement Solutions, Inc. (Nationwide). The plan, available to all Parish employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency. In accordance with the amended provisions of Internal Revenue Code, all amounts deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property and rights of the participants and their beneficiaries. As required, the Parish established a custodial account with a third party administrator who will hold the assets and income of the plan. Assets totaling \$1,044,900 are held by Nationwide under agreement with the Parish.

The Parish has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Under this statement governments who have no responsibility for the plan and are not formally considered the plan's trustee are not required to report the plan in its financial statements. Since the Parish plan is held in a custodial account with a third party administrator, the assets and liabilities are not presented in the Parish's financial statements.

**NOTE 13 -INTERFUND RECEIVABLE AND PAYABLE BALANCES**

The interfund balances of the primary government at December 31, 2001, were as follows:

<u>Individual Fund</u>	<u>Receivable</u>	<u>Payable</u>
<b>Primary Government</b>		
<b>General Fund:</b>		
Sewerage District No. 6 Fund	\$ 56,961	-
Sales and Use Tax District No. 1 Fund	443,102	\$ 1,600,997
Criminal Court	89,934	
Other Funds	10	-
<b>Special Revenue Funds:</b>		
Road and Bridge Fund:		
Sales and Use Tax District No. 1 Fund	303,190	-
East Ascension Drainage Fund:		
East Ascension Drainage Major Fund	-	607,649
Road Lighting District No. 4 Fund:		
Sales and Use Tax District No. 1 Fund	-	5,229
Fire Protection District No. 2 Fund:		
Sales and Use Tax District No. 2 Fund	11,984	-
Fire Protection District No. 1 Fund:		
Fire District No. 1 Construction	-	26,505
Sales and Use Tax District No. 2 Fund	107,860	-
Recreation District Fund:		
Sales and Use Tax District No. 1 Fund	77,788	-
Sales and Use Tax District No. 1 Fund:		
General Fund	1,600,997	443,102
Road and Bridge Fund	-	303,190
Section 8 Fund	41,274	-
Mental Health Fund	192,963	-
Sewer Project Fund	3,941	-
Road Project	59,334	-
Law Officer Court Fund	5,394	-
Sewer District No. 6	419	-
Waste Water Fund	-	695,514
Office Construction	-	11,158
Road Lighting District No. 4 Fund	5,229	-
Recreation District Fund	-	77,788
Judicial District Families in Need of Service Fund	-	3,542
Sales and Use Tax District No. 2 Fund:		
Fire Protection District No. 1 Fund	-	107,860
Fire Protection District No. 2 Fund	-	11,984
Road Project Fund	-	161,147
Sales and Use Tax District No. 2 Sinking Fund	-	78,541
East Ascension Drainage Major Fund:		
East Ascension Drainage Fund	607,649	-

**NOTE 13 - INTERFUND RECEIVABLE AND PAYABLE BALANCES (CONTINUED)**

<u>Individual Fund</u>	<u>Receivable</u>	<u>Payable</u>
<b>Judicial District Families in Need of Service Fund:</b>		
Sales and Use Tax District No. 1 Fund	3,542	-
<b>Law Officers' Court Fund:</b>		
Sales and Use Tax District No. 1 Fund	-	5,394
<b>Section 8 Fund:</b>		
Sales and Use Tax District No. 1 Fund	-	41,274
<b>Health Unit Fund</b>		
Mental Health Fund	-	7,639
<b>Traylorland Sewer System Fund:</b>		
General Fund	-	5
<b>Mental Health Fund:</b>		
Sales and Use Tax District No. 1 Fund	-	192,963
Health Unit Fund	7,639	-
<b>Debt Service Funds:</b>		
Sales and Use Tax District No. 2 Sinking Fund:		
Sales and Use Tax District No. 2 Fund	78,541	-
<b>Capital Projects Funds:</b>		
<b>Road Project Fund:</b>		
East Ascension Drainage Project	-	68,871
Sales and Use Tax District No. 1 and No. 2 Fund	101,813	-
<b>Office Building Construction:</b>		
Sales and Use Tax District No. 1 Fund	11,158	-
<b>Fire District No. 1 Construction:</b>		
Fire Protection District No. 1 Fund	26,505	-
<b>East Ascension Drainage Project:</b>		
Road Project Fund	68,871	-
<b>Waste Water Fund</b>		
Sales and Use Tax District No. 1 Fund	695,514	-
<b>Sewer Project Fund:</b>		
General Fund	-	5
Sales and Use Tax District No. 1 Fund	-	3,941
Total primary government	<u>4,601,612</u>	<u>4,454,298</u>
<b>Component Units</b>		
<b>Sewer District No. 6:</b>		
General Fund	-	56,961
Sales and Use Tax District No. 1 Fund	-	419
<b>Criminal Court</b>		
General Fund	-	89,934
District Attorney	15,232	15,232
Clerk of Court	<u>59,403</u>	<u>59,403</u>
Total component units	<u>74,635</u>	<u>221,949</u>
Total reporting entity	<u>\$ 4,676,247</u>	<u>\$ 4,676,247</u>

## **NOTE 14 - COMMITMENTS AND CONTINGENCIES**

### **Suits and Claims**

Various suits and claims arising in the ordinary course of operations are pending against the Parish. The majority of the cases are either covered by insurance or other defenses; however, the ultimate effect of such litigation cannot be ascertained at this time. These claims consist of environmental issues, improper maintenance of roads, contractual disputes and improper right of ways. It is the opinion of Parish management that the ultimate resolution of such litigation will not have a material effect on the financial position of the Parish.

### **Environmental Remediation**

The United States Environmental Protection Agency (EPA) issued an administrative order concerning a wastewater treatment system operated by Ascension Parish. The order cites the discharge of pollutants from the system, lack of an operating permit and non-filing of required monthly discharge monitoring reports.

Parish management expended \$15,000 to settle the violations resulting from this matter. Furthermore, the Parish constructed a wastewater treatment system to replace the non-compliant system that became operational during 2001.

In May 2000, the State of Louisiana issued compliance orders concerning three wastewater treatment systems operated at Parish facilities. The orders cite the non-filing of discharge monitoring reports. Parish management has subsequently filed the required reports.

Officials from the Louisiana Department of Environmental Quality have not taken any action to the Parish's response to the compliance orders.

### **Construction Contracts**

At December 31, 2001, the Parish had outstanding commitments resulting from construction contracts of approximately \$9,468,000 and engineering contracts of approximately \$1,130,000.

### **Grants**

The Parish of Ascension receives Federal and State grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. It is the opinion of Parish management that the Parish's compliance with the terms of grants will result in negligible, if any, disallowed costs.

### **Risk Management**

The Parish is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the Parish carries commercial insurance. There were major changes in insurance coverage from the prior year. See Note 15.

# **NOTE 15 - SELF INSURANCE**

The Parish has a self-insured retention program (SIR) within the internal service fund for potential liabilities. Claims in excess of the self-insured retention amounts are covered through third-party limited coverage insurance policies. The Parish is self-insured with excess coverage in these areas: (a) worker's compensation liability with a two-year period retention of \$200,000 per occurrence with an aggregate limit of \$1,000,000, and (b) liability (including automobile, general liability, products and property) with a \$100,000 per occurrence limit and annual aggregate limits of \$300,000.

All funds of the Parish participate in the program and make payments to the internal service fund based on actuarial estimates of amounts needed to pay prior and current year claims. The Parish engaged an actuary to determine the required self-insurance reserve, including claims incurred but not yet reported. As of the end of that fiscal year, it was actuarially determined that the undiscounted loss reserve was \$974,900. This reserve represents reported losses of approximately \$549,200 and includes claims incurred but not yet reported approximating \$425,700.

Changes in this reserve amount in fiscal years 2001 and 2000 were as follows:

	Balance at Beginning of <u>Fiscal Year</u>	Current-year Claims and Changes in <u>Estimates</u>	Claim <u>Payments</u>	Balance at End of <u>Fiscal Year</u>
2000	\$ 630,094	\$ 364,798	\$ 364,798	\$ 630,094
2001	\$ 630,094	\$ 954,278	\$ 609,472	\$ 974,900

# **NOTE 16 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

## **Deficit Fund Balance**

### **Primary Government:**

The Law Officers' Court Fund and Sewer Capital Project Fund have fund deficits of \$1,674 and \$432, respectively, at December 31, 2001.

### **Component Unit:**

The Ascension Consolidated Utilities District No.1 has a fund deficit of \$1,463. The District is obtaining financing from the United States Department of Agriculture, which will eliminate the deficit.

**NOTE 16 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)**

**Expenditures Exceeding Appropriations**

Excess of expenditures over appropriations in individual funds or departments within the funds occurred as follows:

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Unfavorable Variance</u>
<b>General Fund:</b>			
Public safety	\$ 580,500	\$ 663,662	\$ (83,162)
Debt service	-	7,500	(7,500)
<b>Special Revenue Funds:</b>			
East Ascension Drainage Fund			
General government	52,000	61,096	(9,096)
Sales & Use Tax No. 1 Fund			
General government	98,000	118,920	(20,720)
Operating Transfer Out:			
Road Construction Fund	867,900	1,933,462	(1,065,562)
Sales & Use Tax Sinking	257,700	257,728	(28)
Sales & Use Tax No. 2 Fund			
General government	50,000	57,843	(7,843)
Operating Transfer Out:			
Fire Protection District No. 1 Fund	1,560,000	1,756,954	(196,954)
Fire Protection District No. 2 Fund	173,300	195,217	(21,917)
Road Construction Fund	2,464,100	2,903,999	(439,899)
Health Unit Fund			
General government	24,000	28,038	(4,038)
Council On Aging Fund			
Health and welfare	444,000	457,240	(13,240)
Operating Transfer Out			
Council on Aging Sinking Fund	119,000	119,016	(16)
Judicial District Families In Need Of Services Fund - Judicial- Parish Court	98,870	102,569	(3,699)
Trailorland Sewer Grant Fund			
General government	60,000	61,473	(1,473)
Road Lighting District no. 6 Fund			
General government	3,100	3,824	(724)
<b>Capital Projects Fund:</b>			
Waste Water Fund			
Capital projects	-	3,500	(3,500)

**NOTE 17 - SUBSEQUENT EVENTS**

**Construction Contracts**

The Parish awarded approximately \$802,000 in construction contracts and \$490,000 in engineering contracts subsequent to December 31, 2001.

**Self - Insurance Fund**

Subsequent to December 31, 2001, the terms of the Parish's general liability insurance policy was changed to reflect liability coverage (including automobile, general liability, products and property) with a \$100,000 per occurrence limit and annual aggregate limits of \$600,000.

**NOTE 18 - COUNCIL MEMBER COMPENSATION**

During the year ended December 31, 2001, Council members and the Parish President received the following as compensation, including per diem payments:

	<u>Amount</u>
Parish President - Harold Marchand	\$ 65,190
Councilman, District 1 - Alvin Thomas, Jr.	16,285
Councilman, District 2 - Thomas Pearce	16,285
Councilman, District 3 - Adrian Thompson	15,245
Councilman, District 4 - Dudley Brown	15,310
Councilman, District 5 - Donnell Nickens	15,375
Councilman, District 6 - Milton Vicknair	15,375
Councilman, District 7 - Allison Bourque	15,375
Councilman, District 8 - Shafter Kling	15,310
Councilman, District 9 - Jerry Savoy	15,115
Councilman, District 10 - Martin McConnell	15,245
Councilman, District 11 - Darnell Martinez	<u>15,310</u>
Total	<u>\$ 235,420</u>





**PARISH OF ASCENSION**

**FUND AND ACCOUNT GROUP FINANCIAL STATEMENTS**



## **PARISH OF ASCENSION**

### **GENERAL FUND**

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.



**PARISH OF ASCENSION  
GENERAL FUND**

**BALANCE SHEETS**

December 31, 2001  
(With comparative totals for 2000)

	<u>2001</u>	<u>2000</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,100	\$ 1,100
Accounts receivable, net		
Ad valorem taxes	1,174,697	1,027,943
Other	306,685	108,737
Due from other governments		
LA - State revenue sharing	73,526	82,704
LA - Severance	15,452	18,880
LA - Beer	24,454	16,795
LA - Other	506,623	897,039
Due from other funds	590,007	60,405
Other assets	<u>54,900</u>	<u>54,900</u>
 Total assets	 <u>\$ 2,747,444</u>	 <u>\$ 2,268,506</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 435,888	\$ 1,313,737
Accrued payroll	62,945	75,731
Deferred revenues	48,176	-
Deductions from ad valorem taxes		
Contribution to retirement system	37,732	33,652
Due to other funds	<u>1,600,997</u>	<u>841,942</u>
 Total liabilities	 2,185,738	 2,265,062
 <b>FUND BALANCE</b>		
Reserved for encumbrances	470,398	3,444
Undesignated	<u>91,308</u>	<u>-</u>
 Total fund balance	 <u>561,706</u>	 <u>3,444</u>
 Total liabilities and fund balance	 <u>\$ 2,747,444</u>	 <u>\$ 2,268,506</u>

Notes on Exhibit A-8 are an integral part of this statement.

# **PARISH OF ASCENSION GENERAL FUND**

## **STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the ended year December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 1,027,000	\$ 1,176,656	\$ 149,656	\$ 1,033,381
Franchise	115,000	169,270	54,270	121,411
Licenses and permits				
Occupational	750,000	1,053,780	303,780	769,017
Alcoholic beverages	17,000	20,519	3,519	15,893
Building	500,000	640,049	140,049	612,972
Mobile home	5,200	5,800	600	5,750
Planning fees	75,000	63,854	(11,146)	77,716
Other	15,500	17,136	1,636	24,301
Intergovernmental				
Severance	130,000	73,859	(56,141)	91,510
State revenue sharing	124,000	110,289	(13,711)	124,056
Beer	35,000	40,997	5,997	39,720
Civil defense	16,800	22,466	5,666	22,077
Grants	2,165,200	1,793,843	(371,357)	1,296,909
Miscellaneous	18,650	18,767	117	1,337
Miscellaneous				
Interest	46,000	6,829	(39,171)	45,136
Other	92,000	40,863	(51,137)	28,735
Total revenues	<u>\$ 1,323,350</u>	<u>\$ 2,254,977</u>	<u>122,627</u>	<u>4,309,921</u>
<b>EXPENDITURES</b>				
General government	6,151,960	5,218,547	933,413	4,923,274
Public safety	580,500	663,662	(83,162)	627,510
Health and welfare	2,379,474	1,869,424	510,050	1,313,872
Culture and recreation	77,800	68,529	9,271	47,621
Debt service	-	7,500	(7,500)	7,500
Total expenditures	<u>9,189,734</u>	<u>7,827,662</u>	<u>1,362,072</u>	<u>6,919,777</u>
Excess of expenditures over revenues	<u>(4,057,384)</u>	<u>(2,572,685)</u>	<u>1,484,699</u>	<u>(2,609,856)</u>

**PARISH OF ASCENSION  
GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the ended year December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Road and Bridge Fund	337,000	337,000	-	242,492
East Ascension Drainage Fund	71,700	71,700	-	41,956
E.A. Drainage Restricted Fund	375,300	375,300	-	250,242
West Ascension Drainage Fund	19,090	19,090	-	6,900
Sales and Use Tax District No.1 Fund	5,614,475	4,382,196	(1,232,279)	4,352,510
Governor's Safe and Drug Free Fund	-	-	-	5,620
Other Funds	200,245	200,245	-	148,823
Operating transfers out				
Criminal Court Fund	(302,200)	(302,200)	-	(63,636)
Jail Fund	(1,229,200)	(1,017,018)	212,182	(918,376)
Law Officers Court Fund	(10,000)	(10,000)	-	(12,286)
Other Funds	(18,300)	(15,300)	3,000	-
Courthouse East Construction Fund	(1,000,000)	(1,000,000)	-	(1,500,000)
Total other financing sources	<u>4,058,110</u>	<u>3,041,013</u>	<u>(1,017,097)</u>	<u>2,554,239</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ 726</u>	<u>468,328</u>	<u>\$ 467,602</u>	<u>(55,617)</u>
<b>FUND BALANCE</b>				
Beginning of year		3,444		15,645
Residual equity transfer from Criminal Court Fund		<u>59,934</u>		<u>43,416</u>
End of year		<u>\$ 561,706</u>		<u>\$ 3,444</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
GENERAL FUND**

**STATEMENT OF DEPARTMENTAL EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	2001		Variance -	2000
	Budget	Actual	favorable (unfavorable)	Actual
<b>GENERAL GOVERNMENT</b>				
Legislative - Councilmen				
Personnel	\$ 318,800	\$ 316,828	\$ 1,972	\$ 302,689
Official publications	45,000	31,810	13,190	33,387
Other charges and services	22,250	9,919	12,331	7,706
Dues and subscriptions	24,000	25,157	(1,157)	16,127
Equipment acquisitions	-	-	-	20,960
Travel and mileage	44,000	42,577	1,423	43,453
Judicial - Parish Court				
Personnel	48,140	47,994	146	72,973
Other charges and services	3,000	634	2,366	3,423
Judicial - District Attorney				
Personnel	91,700	91,330	370	79,645
Juror and witnesses	60,000	43,941	16,059	46,048
Prosecutorial	100,000	7,422	92,578	36,015
Insurance	2,300	2,281	19	7,000
Other charges and services	158,750	158,750	-	138,500
Judicial - Clerk of Court				
Permanent records	60,000	57,639	2,361	61,600
Court attendance	21,000	19,893	1,107	20,195
Judicial - Coroner				
Personnel	60,000	60,000	-	36,000
Professional	75,000	71,015	3,985	72,386
Other charges and services	9,800	3,015	6,785	4,009
Judicial - Justice of Peace				
Personnel	71,400	68,136	3,264	67,694
Other charges and services	1,500	1,449	51	2,210
Elections - Registrar of Voters				
Personnel	78,600	72,547	6,053	73,753
Equipment and maintenance	1,800	-	1,800	990
Office supplies	5,500	890	4,610	2,699
Other charges and services	16,300	9,015	7,285	10,779
Elections - other	12,000	2,760	9,240	3,807
Financial and Administration				
Personnel	1,623,750	1,530,752	92,998	1,383,468
Worker's compensation	16,050	16,050	-	16,950
Building and equipment rent	50,000	26,788	23,212	26,896
Utilities	159,000	149,358	9,642	145,124
Telephone	80,600	87,435	(6,835)	83,160

(Continued)



**PARISH OF ASCENSION  
GENERAL FUND**

**STATEMENT OF DEPARTMENTAL EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		Variance - favorable (unfavorable)	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Economic development	-	-	-	13,051
Office supplies	124,050	60,028	64,022	99,798
Courthouse supplies	40,000	19,787	20,213	26,695
Accounting	65,000	82,662	(17,662)	106,946
Insurance	30,200	30,200	-	30,200
Maintenance	169,520	114,178	55,342	123,856
Professional services	466,300	408,682	57,618	254,181
Major building repairs	79,000	33,908	45,092	100,732
Miscellaneous	123,435	86,463	36,972	52,995
Dues and subscriptions	11,305	4,561	6,744	12,034
Publication	25,000	4,450	20,550	4,916
Travel and mileage	54,100	38,241	15,859	23,460
Appropriations and grants	5,000	-	5,000	48,739
Equipment purchased	91,690	64,829	26,861	96,093
Bayou Plantation building	142,500	109,832	32,668	-
Building Permits				
Personnel	435,450	433,565	1,885	401,881
Professional	2,500	7,500	(5,000)	-
Telephone	17,000	18,550	(1,550)	13,145
Maintenance	5,000	2,349	2,651	2,278
Office supplies	20,000	11,344	8,656	5,677
Other charges and services	70,500	19,341	51,159	15,699
Travel and mileage	10,000	675	9,325	1,377
Capital outlay - equipment	52,500	24,765	27,735	63,863
Planning Commission				
Personnel	305,270	303,627	1,643	281,423
Professional	27,000	12,500	14,500	15,098
Other charges and services	135,000	54,972	80,028	23,226
Capital outlay - equipment	8,700	4,616	4,084	46,324
GIS department				
Personnel	141,200	122,978	18,222	126,961
Professional	180,000	117,656	62,344	82,681
Office supplies	6,000	5,119	881	5,486
Capital outlay - equipment	25,000	61,748	(36,748)	10,708
Repair and maintenance	15,000	952	14,048	9,234
Miscellaneous	8,500	3,064	5,436	4,942
Total general government	<u>6,151,960</u>	<u>5,218,347</u>	<u>933,413</u>	<u>4,923,274</u>

(Continued)

**PARISH OF ASCENSION  
GENERAL FUND**

**STATEMENT OF DEPARTMENTAL EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance - favorable (unfavorable)</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<b>PUBLIC SAFETY</b>				
Sheriff				
Juvenile	390,000	497,523	(107,523)	470,932
Court attendance	20,000	17,424	2,576	17,450
Other charges and services	2,500	160	2,340	2,081
Civil defense				
Personnel	114,550	117,915	(3,365)	102,479
Professional	25,200	20,600	4,600	22,997
Other charges and services	22,250	9,569	12,681	10,992
Travel and mileage	1,500	471	1,029	579
Capital outlay - equipment	4,500	-	4,500	-
Total public safety	<u>580,500</u>	<u>663,662</u>	<u>(83,162)</u>	<u>627,510</u>
<b>HEALTH AND WELFARE</b>				
Health Unit				
Personnel	10,164	10,164	-	10,164
Grant - Lamar Dixon Expo Center	1,750,000	1,483,540	266,460	1,252,543
Hazard mitigation grant	466,700	257,558	209,142	-
Rural development	57,010	57,950	(940)	31,712
Emergency shelter grant	8,900	4,839	4,061	11,359
Sheriff and district attorney	35,900	9,684	26,016	2,204
Other charges and services	50,800	45,489	5,311	5,890
Total health and welfare	<u>2,379,474</u>	<u>1,869,424</u>	<u>510,050</u>	<u>1,313,872</u>
<b>CULTURE AND RECREATION</b>				
Parish culture and recreation				
Personnel	20,200	21,500	(1,300)	22,802
Telephone	7,500	8,808	(1,308)	7,609
Other charges and services	50,100	38,721	11,879	17,210
Total culture and recreation	<u>77,800</u>	<u>68,529</u>	<u>9,271</u>	<u>47,621</u>
<b>DEBT SERVICE</b>				
Principal retirement	-	7,500	(7,500)	7,500
Total expenditures	<u>\$ 9,189,734</u>	<u>\$ 7,827,662</u>	<u>\$ 1,362,072</u>	<u>\$ 6,919,777</u>

Notes on Exhibit A-8 are an integral part of this statement.

## **PARISH OF ASCENSION**

### **SPECIAL REVENUE FUNDS**

#### **ROAD AND BRIDGE FUND**

The Road and Bridge Fund accounts for maintenance of Parish highways, streets, and bridges. Financing has been provided by the appropriation of sales taxes and entitlement from the State's Parish Transportation Fund.

#### **EAST AND WEST ASCENSION DRAINAGE FUNDS**

The East and West Ascension Drainage Funds accounts for the maintenance, improvements, and repairs to the gravity drainage systems in their respective parts of the Parish. Financing is provided primarily by ad valorem taxes, state revenue sharing funds, and dedicated sales taxes.

#### **SALES AND USE TAX DISTRICT NOS. 1 & 2 FUNDS**

The Sales and Use Tax Funds accounts for the collection of a one, and a one-half percent sales and use tax in the Parish. The Council participates in centralized administration of local sales taxes for the Parish. The taxes are remitted to the appropriate funds as budgeted by the Council annually, or as dedicated.

#### **HEALTH UNIT FUND**

The Health Unit Fund accounts for the operations of the Parish health unit. Financing is provided primarily by ad valorem taxes and state revenue sharing.

#### **MENTAL HEALTH CENTER FUND**

The Mental Health Center Fund accounts for that portion of the operations of the Parish mental health center not accounted for by the Department of Health and Hospitals, Office of Mental Health and Substance Abuse. Financing is provided by ad valorem taxes and state revenue sharing.

#### **FIRE PROTECTION DISTRICTS NO. 1 & 2 FUNDS**

The Fire Protection District No. 1 and No. 2 Funds accounts for the maintenance and operation of a fire protection system consisting of twelve fire service units: Modeste Volunteer, Sunshine Volunteer, Palo-Alto McCall Volunteer, Donaldsonville, Geismar Volunteer, Galvez Lake Volunteer, Prairieville, Fifth Ward, St. Amant, Sorrento, Seventh District Volunteer and Gonzales. In 1994, a dedicated sales and use tax of one-third of one-half of one percent was approved to finance the Districts. In 1998, the Parish created the Fire Protection District No. 2 Fund through a residual equity transfer from the Fire Protection District No. 1 Fund. The Fire Protection District No. 2 provides funding to a fire protection system for West Ascension Parish.

## **PARISH OF ASCENSION**

### **SPECIAL REVENUE FUNDS (Continued)**

#### **RECREATION COMMISSION FUND**

The Recreation Commission Fund accounts for the recreational activities for the youth of the Parish. The Commission is funded primarily by an annual budgetary dedication of ten percent of the one-percent parish wide sales tax.

#### **ROAD LIGHTING DISTRICT MAINTENANCE FUNDS**

The Road Lighting District Maintenance Funds accounts for the operations and maintenance of street lights in Districts 1 through 7. Financing is provided by ad valorem taxes and state revenue sharing funds.

#### **JAIL FUND**

The Jail Fund accounts for the operation of the Parish jail.

#### **LAW OFFICER'S COURT FUND**

The Law Officer's Court Fund accounts for the juror and witness fees incurred in parish court trial cases. Financing is provided through court fines and bond forfeitures.

#### **SECTION 8 FUND**

The Section 8 Fund accounts for resources granted by the Department of Housing and Urban Development to provide housing assistance to low income families.

#### **DARROW COMMUNITY CENTER FUND**

The Darrow Community Center Fund accounts for the funds generated from public use of the Darrow Community Center.

#### **TOURIST COMMISSION FUND**

The Tourist Commission Fund accounts for collection of sales taxes on room rentals of hotels and motels. The Commission promotes local tourism.

#### **COUNCIL ON AGING FUND**

The Council on Aging Fund accounts for collection of ad valorem taxes designated for the elderly of Ascension Parish.

## **PARISH OF ASCENSION**

### **SPECIAL REVENUE FUNDS (Continued)**

#### **JUDICIAL DISTRICT FAMILIES IN NEED OF SERVICES FUND**

The Judicial District Families in Need of Services Fund accounts for the Families in Need of Services Program.

#### **GOVERNOR'S SAFE AND DRUG FREE PROGRAM FUND**

The Governor's Safe and Drug Free Program Fund accounts for a grant program funded by the Department of Education for community drug and violence prevention. There was no revenue or expenditures for the program in 2001.

#### **SUPPLEMENTAL ENVIRONMENT PROJECT FUND**

The Supplemental Environment Project Fund accounts for special funds received to provide emergency preparedness services.

#### **DEDICATED SPECIAL PROJECT FUND**

The Dedicated Special Project Fund accounts for the Parish designated projects. Such activities are funded by operating transfers from Sales and Use Tax District No.1.

#### **TRAILERLAND SEWER SYSTEM FUND**

The Trailorland Sewer System Fund accounts for a Louisiana Community Development Block grant received by the Parish for the construction of a sewer system for a small community in North Ascension.

#### **LIBRARY FUND**

The Library Fund accounts for the collection of a parish-wide ad valorem tax dedicated to the maintenance of the library system. The library provides the citizens of the parish access to library materials, books, magazines, records, and films.



# PARISH OF ASCENSION SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

For the year ended December 31, 2001  
(With comparative totals for 2000)

ASSETS	Road and Bridge	First Assessment Drainage	West Assessment Drainage	Sales and Use Tax (Third No.)	Sales and Use Tax (Fourth No.)	Health Fee	Mental Health Unit	Fire Protection Refunds No. 1
Cash and cash equivalents	\$ 1,000	\$ 928,030	\$ -	\$ 71,535	\$ -	\$ 200	\$ 100	\$ 73,024
Investments	83,165	16,975,371	37,374	2,152,458	31,514	662,429	-	3,913,967
Accounts receivable, net	-	-	-	-	-	-	-	-
AD valuations taxes	-	1,913,508	425,551	-	-	878,209	878,209	-
Sales and use taxes	-	525,600	-	778,522	399,444	-	-	-
Other	131,152	133,219	1,142	-	-	25,838	7,892	9,913
Due from other governments	-	-	-	-	-	-	-	-
LA - State revenues sharing	-	133,338	70,164	-	-	56,172	56,172	-
LA - Other	90,878	-	-	-	-	-	33,647	-
Due from other funds	103,190	607,449	-	1,905,557	-	-	7,639	107,800
Other assets	-	62,272	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 587,295</b>	<b>\$ 20,643,988</b>	<b>\$ 474,234</b>	<b>\$ 2,916,416</b>	<b>\$ 441,398</b>	<b>\$ 1,626,248</b>	<b>\$ 986,939</b>	<b>\$ 4,104,648</b>

## LIABILITIES AND FUND BALANCE

LIABILITIES								
Accounts payable	\$ 345,040	\$ 346,879	\$ (1,091)	\$ -	\$ -	\$ 134,594	\$ 67,472	\$ 121,831
Contract payable	-	53,805	-	-	-	-	-	-
Accounts payable	43,903	76,381	4,362	-	-	13,160	17,423	334
Deductions from ad valorem taxes	-	-	-	-	-	-	-	-
Contribution to retirement system	-	61,042	32,672	-	-	38,208	29,208	-
Due to other funds	-	607,649	-	1,524,293	349,531	7,639	192,863	26,505
<b>Total Liabilities</b>	<b>\$ 388,943</b>	<b>\$ 1,085,372</b>	<b>\$ 32,233</b>	<b>\$ 1,524,293</b>	<b>\$ 349,531</b>	<b>\$ 153,001</b>	<b>\$ 306,406</b>	<b>\$ 428,669</b>
<b>FUND BALANCE (DEFICIT)</b>								
Defunded - subsequent year expenditures	-	4,397,140	109,460	831,550	-	433,156	234,394	1,378,750
Reserve for contingencies	349,642	222,086	1,133	-	-	14,359	5,160	-
Unfunded	-	14,533,750	154,591	2,350,573	51,267	973,202	641,151	2,577,178
<b>Fund balance (deficit)</b>	<b>\$ 249,642</b>	<b>\$ 10,447,016</b>	<b>\$ 465,176</b>	<b>\$ 3,372,123</b>	<b>\$ 81,867</b>	<b>\$ 1,441,317</b>	<b>\$ 680,693</b>	<b>\$ 3,956,028</b>
<b>Total liabilities and fund balance</b>	<b>\$ 388,943</b>	<b>\$ 20,643,988</b>	<b>\$ 474,234</b>	<b>\$ 4,896,416</b>	<b>\$ 431,398</b>	<b>\$ 1,626,248</b>	<b>\$ 986,939</b>	<b>\$ 4,104,648</b>

# PARISH OF ASCENSION SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

For the year ended December 31, 2001  
(With comparative totals for 2000)

ASSETS	Barrister Commission	Road Lighting Nos. 1-7	Jail	Law Officers' Court	Section 8	Harrow Community Center	Fire Protection District No. 1	Treasurer Commission
Cash and cash equivalents	\$ 19,260	\$ -	\$ -	\$ -	\$ -	\$ 361	\$ -	\$ 130
Investments	1,032,293	331,124	138,179	-	-	44,325	728,682	762,263
Accounts receivable, net	-	200,801	-	-	-	-	-	-
All other assets	-	-	-	-	-	-	-	-
Debt and other funds	683	-	7,117	4,445	1,960	576	36,572	12,026
Other	-	-	-	-	-	-	-	49,296
Total assets	1,722,236	531,925	145,296	4,445	1,960	44,962	765,254	824,255
LIABILITIES								
Accounts payable	\$ 126,381	\$ 19,204	\$ 113,333	\$ 715	\$ 2,930	\$ 1,547	\$ 2,308	\$ 47,283
Deferred payments	-	-	969	-	-	125	-	1,339
Accrued interest	-	-	-	-	-	-	-	-
Other liabilities	-	6,642	-	-	-	-	-	-
Contributions to retirement system	-	5,229	-	3,794	41,274	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	126,381	25,075	114,302	4,509	44,204	1,672	2,308	48,622
FUND BALANCE (DEFICIT)								
Designated - subsequent year expenditures	265,160	16,155	-	-	-	1,945	398,675	241,902
Reserved for contingencies	17,707	-	31,704	-	-	-	-	32,965
Unassigned	794,923	410,681	-	(1,064)	-	39,450	373,858	539,799
Fund balance (deficit)	1,077,790	526,836	31,704	(1,064)	-	41,395	772,533	774,666
Total liabilities and fund balance	\$ 1,204,171	\$ 551,911	\$ 145,996	\$ 4,445	\$ 44,204	\$ 1,672	\$ 774,841	\$ 824,255



# PARISH OF ASCENSION SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

For the year ended December 31, 2001  
(With comparative data for 2000)

	Cash and cash equivalents	Accounts receivable, net	Accounts payable	Contract payable	Accrued payroll	Deductions from ad valorem taxes	Contributions to retirement system	Due to other funds	Total liabilities	FUND BALANCE (DEFICIT)	Total liabilities and fund balance
ASSETS											
Cash and cash equivalents	42,411	60,826	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Accounts receivable, net	638,727	-	-	-	-	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-	-	-	-	-	-
Contract payable	-	-	-	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-	-	-
Deductions from ad valorem taxes	-	-	-	-	-	-	-	-	-	-	-
Contributions to retirement system	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-
Total assets	702,138	60,826	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
LIABILITIES AND FUND BALANCE											
Accounts payable	-	-	-	-	-	-	-	-	-	-	-
Contract payable	-	-	-	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-	-	-
Deductions from ad valorem taxes	-	-	-	-	-	-	-	-	-	-	-
Contributions to retirement system	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-	-	-	-	-
FUND BALANCE (DEFICIT)	702,138	60,826	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Original - subsequent year expenditures	16,109	44,545	-	-	-	-	-	-	-	-	-
Retained (for expenditures)	686,029	16,281	-	-	-	-	-	-	-	-	-
Unliquidated	-	-	-	-	-	-	-	-	-	-	-
Fund balance (deficit)	686,029	16,281	-	-	-	-	-	-	-	-	-
Total liabilities and fund balance	702,138	60,826	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000

**PARISH OF ASCENSION  
SPECIAL REVENUE FUNDS - ROAD LIGHTING DISTRICTS  
COMBINING BALANCE SHEET**

December 31, 2001

	<u>Road Lighting District No. 1</u>	<u>Road Lighting District No. 2</u>	<u>Road Lighting District No. 3</u>	<u>Road Lighting District No. 4</u>
<b>ASSETS</b>				
Investments	\$ 140,370	\$ 42,882	\$ 19,756	\$ -
Accounts receivable, net				
Ad valorem taxes	18,497	24,171	18,301	6,517
Due from other governments				
LA - State revenue sharing	<u>4,467</u>	<u>337</u>	<u>3,286</u>	<u>1,706</u>
Total assets	<u>\$ 163,334</u>	<u>\$ 67,390</u>	<u>\$ 41,343</u>	<u>\$ 8,223</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 965	\$ 1,913	\$ 1,287	\$ 612
Deductions from ad valorem taxes				
Contribution to retirement system	594	776	588	209
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,229</u>
Total liabilities	<u>1,559</u>	<u>2,689</u>	<u>1,875</u>	<u>6,050</u>
<b>FUND BALANCE</b>				
Designated - subsequent year expenditures	-	2,850	-	290
Undesignated	<u>161,775</u>	<u>61,851</u>	<u>39,468</u>	<u>1,883</u>
Fund balance	<u>161,775</u>	<u>64,701</u>	<u>39,468</u>	<u>2,173</u>
Total liabilities and fund balance	<u>\$ 163,334</u>	<u>\$ 67,390</u>	<u>\$ 41,343</u>	<u>\$ 8,223</u>

Notes on Exhibit A-8 are an integral part of this statement.

<u>Road Lighting</u> <u>District No. 5</u>	<u>Road Lighting</u> <u>District No. 6</u>	<u>Road Lighting</u> <u>District No. 7</u>	<u>Totals</u> <u>2001</u> <u>(Memorandum Only)</u>
\$ 684	\$ 126,715	\$ 717	\$ 331,124
15,603	119,832	3,880	206,801
<u>1,610</u>	<u>8,108</u>	<u>472</u>	<u>19,986</u>
<u>\$ 17,897</u>	<u>\$ 254,655</u>	<u>\$ 5,069</u>	<u>\$ 557,911</u>
\$ 873	\$ 13,209	\$ 345	\$ 19,204
501	3,849	125	5,642
<u>-</u>	<u>-</u>	<u>-</u>	<u>5,229</u>
<u>1,374</u>	<u>17,058</u>	<u>470</u>	<u>31,075</u>
4,150	7,700	1,165	16,155
<u>12,373</u>	<u>229,897</u>	<u>3,434</u>	<u>510,681</u>
<u>16,523</u>	<u>237,597</u>	<u>4,599</u>	<u>526,836</u>
<u>\$ 17,897</u>	<u>\$ 254,655</u>	<u>\$ 5,069</u>	<u>\$ 557,911</u>



# PARISH OF ASCENSION SPECIAL REVENUE FUNDS

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2001  
(With comparative totals for 2000)

	Read and Street	East Ascension Drainage	West Ascension Drainage	Sales and Use Tax District No. 3	Sales and Use Tax District No. 2	Health Unit	Mental Health Unit	Fire Protection District No. 1
<b>REVENUES</b>								
Taxes								
Intergovernmental	\$ -	\$ 9,559,231	\$ 424,633	\$ 12,084,311	\$ 5,784,819	\$ 882,072	\$ -	\$ -
Charges for services	632,656	786,814	49,356	-	-	108,793	337,550	119,194
Fees and forfeitures	-	-	-	-	-	-	-	-
Miscellaneous	180,412	944,978	4,742	208,412	9,614	181,554	61,208	229,182
Total revenues	813,518	11,311,023	478,734	12,292,723	5,794,433	1,150,421	1,277,257	348,374
<b>EXPENDITURES</b>								
General government	-	61,096	-	118,728	37,840	28,038	2,300	-
Judicial - Parish Court	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	1,572,977
Public works	1,662,056	6,104,395	432,414	-	-	1,256,338	1,046,764	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Local government	-	-	-	-	-	-	-	-
Total expenditures	1,662,056	6,165,491	432,414	118,728	37,840	1,284,376	1,049,074	1,572,977
Excess (deficiency) of revenues over expenditures	(2,848,538)	5,045,532	26,290	12,174,005	5,756,593	(133,955)	228,203	(1,224,603)
<b>OTHER FINANCING SOURCES (USES)</b>								
Proceeds from bond proceeds	-	-	200,084	-	-	-	-	-
Operating transfers in	1,520,720	170,818	-	27,155	63,000	103,480	97,600	1,354,954
Operating transfers out	(431,700)	(3,659,171)	(823,190)	(13,106,633)	(5,798,679)	(48,802)	(42,400)	(3,569,620)
Total other financing sources (used)	1,089,020	(3,479,353)	176,894	(13,079,478)	15,726,321	54,680	55,200	1,379,384
Excess (deficiency) of revenues over expenditures and other financing sources (used)	1,497,642	2,566,179	201,184	(1,904,473)	-	(19,173)	283,403	171,705
<b>FUND BALANCE (DEFICIT)</b>								
Beginning of year	-	10,823,183	263,842	4,285,993	81,465	1,520,993	397,290	3,784,345
End of year	\$ 249,642	\$ 19,543,016	\$ 465,126	\$ 3,382,173	\$ 81,465	\$ 1,541,217	\$ 680,693	\$ 3,956,029

PARISH OF ASCENSION  
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2001  
(With comparative totals for 2000)

	Recreation Commission	Road Lighting Nos. 1-7	Self	Law Officers' Over	Section B	Darrou Community Centre	Fire Protection District No. 2	Tourist Commission
<b>REVENUES</b>								
Taxes	\$ -	\$ 205,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312,463
Intergovernmental	169,561	29,989	-	-	165,471	-	10,716	-
Charges for services	19,260	-	-	35,804	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Miscellaneous	92,603	21,748	7,268	-	-	10,063	17,229	58,354
<b>Total revenues</b>	<b>361,224</b>	<b>257,360</b>	<b>7,268</b>	<b>55,804</b>	<b>365,471</b>	<b>18,663</b>	<b>68,043</b>	<b>370,817</b>
<b>EXPENDITURES</b>								
General government	-	6,599	-	67,473	41,000	-	-	-
Judicial - Parish Court	-	-	-	-	-	-	-	-
Public safety	-	-	956,687	-	-	-	209,406	-
Public works	-	759,873	-	-	-	28,906	-	-
Health and welfare	-	-	-	-	327,471	-	-	-
Culture and recreation	3,417,234	-	-	-	-	-	-	311,694
Intergovernmental	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>1,417,234</b>	<b>1,112</b>	<b>956,687</b>	<b>67,473</b>	<b>368,471</b>	<b>28,906</b>	<b>209,406</b>	<b>311,694</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,116,010)</b>	<b>(1,112)</b>	<b>(979,419)</b>	<b>(11,674)</b>	<b>-</b>	<b>(19,843)</b>	<b>(141,363)</b>	<b>57,123</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Proceeds from lease proceeds	-	-	1,017,013	10,000	-	8,300	191,317	-
Operating transfers in	1,127,248	(9,300)	(5,960)	-	-	-	(7,800)	(10,400)
Operating transfers out	(756,709)	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,650,548</b>	<b>(9,300)</b>	<b>1,011,113</b>	<b>10,000</b>	<b>-</b>	<b>8,300</b>	<b>187,417</b>	<b>(10,400)</b>
<b>Excess (deficiency) of revenues over expenditures and other financing sources (uses)</b>	<b>(65,486)</b>	<b>(9,412)</b>	<b>31,704</b>	<b>(1,674)</b>	<b>-</b>	<b>(11,543)</b>	<b>46,054</b>	<b>46,723</b>
<b>FUND BALANCE (DEFICIT)</b>								
Beginning of year	1,103,473	576,942	-	-	-	54,931	726,479	728,882
End of year	1,037,987	524,816	31,704	(1,674)	-	43,388	772,533	775,634

PARISH OF ASCENSION  
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2001  
(With comparative totals for 2000)

	Owned or Arden	Judicial District Funds in Need of Services	Governor's Safe and Drug Free Program	Supplemental Enforcement Project	Dedicated Special Project	Trailhead Sewer System	Library Fund	Tenants (Memorandum Only)
	2001	2000	2001	2000	2001	2000	2001	2000
<b>REVENUES</b>								
Tenants	\$ 660,112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,985,909	\$ 28,104,613
Intergovernmental	-	-	-	-	-	-	314,822	2,899,547
Charges for services	-	-	-	-	-	-	16,459	46,716
Fines and forfeitures	-	-	-	-	-	-	22,813	75,353
Miscellaneous	8,109	3,648	-	4,799	27,819	-	50,977	1,991,091
<b>Total revenues</b>	<b>668,226</b>	<b>3,648</b>	<b>-</b>	<b>4,799</b>	<b>27,819</b>	<b>31,628</b>	<b>3,390,980</b>	<b>32,913,311</b>
<b>EXPENDITURES</b>								
General government	21,836	-	-	-	-	61,473	-	463,377
Judicial - Parish Court	-	102,569	-	-	-	-	-	102,569
Public safety	-	-	-	3,837	-	-	-	2,772,982
Public works	-	-	-	-	-	-	-	10,504,548
Health and welfare	416,216	-	-	-	-	-	-	1,066,643
Culture and recreation	-	-	-	-	-	-	2,901,500	3,024,778
Intergovernmental	-	-	-	-	-	-	137,364	375,164
<b>Total expenditures</b>	<b>457,240</b>	<b>102,569</b>	<b>-</b>	<b>3,837</b>	<b>-</b>	<b>61,473</b>	<b>2,138,864</b>	<b>16,933,470</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>210,986</b>	<b>(98,921)</b>	<b>-</b>	<b>872</b>	<b>27,819</b>	<b>(29,845)</b>	<b>1,252,116</b>	<b>15,979,841</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Proceeds from lease proceeds	3,337	82,100	-	-	-	-	-	200,084
Operating transfers in	(129,216)	-	-	-	1,150,000	148,950	-	9,481,853
Operating transfers out	-	-	-	-	(200,000)	-	-	(32,882,316)
<b>Total other financing sources (uses)</b>	<b>(125,879)</b>	<b>82,100</b>	<b>-</b>	<b>-</b>	<b>950,000</b>	<b>148,950</b>	<b>-</b>	<b>(11,280,799)</b>
<b>Excess (deficiency) of receipts over expenditures and other financing sources (uses)</b>	<b>84,096</b>	<b>(16,821)</b>	<b>-</b>	<b>872</b>	<b>977,819</b>	<b>119,105</b>	<b>1,252,116</b>	<b>3,971,238</b>
<b>FUND BALANCE (DEFICIT)</b>								
Beginning of year	99,894	75,116	-	155,513	481,225	-	2,465,392	30,228,811
End of year	\$ 668,226	\$ 58,295	\$ -	\$ 156,404	\$ 1,379,245	\$ 119,105	\$ 3,817,416	\$ 34,200,049

**PARISH OF ASCENSION  
SPECIAL REVENUES FUNDS - ROAD LIGHTING DISTRICTS**

**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES**

For the year ended December 31, 2001

	<u>Road Lighting District No. 1</u>	<u>Road Lighting District No. 2</u>	<u>Road Lighting District No. 3</u>	<u>Road Lighting District No. 4</u>
<b>REVENUES</b>				
Taxes	\$ 17,674	\$ 24,242	\$ 18,015	\$ 6,494
Intergovernmental	6,699	507	4,932	2,559
Miscellaneous	<u>7,365</u>	<u>3,723</u>	<u>1,278</u>	<u>-</u>
Total revenues	<u>31,738</u>	<u>28,472</u>	<u>24,225</u>	<u>9,053</u>
<b>EXPENDITURES</b>				
General government	590	771	584	208
Public works	<u>12,554</u>	<u>67,259</u>	<u>17,310</u>	<u>8,073</u>
Total expenditures	<u>13,144</u>	<u>68,030</u>	<u>17,894</u>	<u>8,281</u>
Excess (deficiency) of revenues over expenditures	18,594	(39,558)	6,331	772
<b>OTHER FINANCING USES</b>				
Operating transfers out	<u>(1,250)</u>	<u>(1,250)</u>	<u>(950)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing uses	17,344	(40,808)	5,381	772
<b>FUND BALANCE</b>				
Beginning of year	<u>144,431</u>	<u>105,509</u>	<u>34,087</u>	<u>1,401</u>
End of year	<u>\$ 161,775</u>	<u>\$ 64,701</u>	<u>\$ 39,468</u>	<u>\$ 2,173</u>

Notes on Exhibit A-8 are an integral part of this statement.



<u>Road Lighting District No. 5</u>	<u>Road Lighting District No. 6</u>	<u>Road Lighting District No. 7</u>	<u>Totals 2001 (Memorandum Only)</u>
\$ 15,581	\$ 119,733	\$ 3,889	\$ 203,628
2,415	12,165	711	29,988
411	8,846	125	21,748
<u>18,407</u>	<u>140,744</u>	<u>4,725</u>	<u>257,364</u>
498	3,824	124	6,599
<u>17,119</u>	<u>123,720</u>	<u>4,842</u>	<u>250,877</u>
<u>17,617</u>	<u>127,544</u>	<u>4,966</u>	<u>257,476</u>
790	13,200	(241)	(112)
<u>(600)</u>	<u>(5,050)</u>	<u>(200)</u>	<u>(9,300)</u>
190	8,150	(441)	(9,412)
<u>16,333</u>	<u>229,447</u>	<u>5,040</u>	<u>536,248</u>
<u>\$ 16,523</u>	<u>\$ 237,597</u>	<u>\$ 4,599</u>	<u>\$ 526,836</u>



# **PARISH OF ASCENSION ROAD AND BRIDGE FUND**

## **STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	2001		Variance - favorable - (unfavorable)	2000 Actual
	Budget	Actual		
<b>REVENUES</b>				
Intergovernmental				
Parish Transportation Fund	\$ 563,000	\$ 584,992	\$ 21,992	\$ 626,310
FEMA reimbursement	47,700	47,694	(6)	
Miscellaneous				
Interest	20,000	-	(20,000)	32,159
Other	199,300	180,632	(18,668)	144,473
Total revenues	<u>830,000</u>	<u>813,318</u>	<u>(16,682)</u>	<u>802,942</u>
<b>EXPENDITURES</b>				
Public works				
Personnel	2,484,630	2,353,766	130,864	2,311,293
Materials and supplies	350,610	182,615	167,995	208,653
Insurance	25,700	25,700	-	25,760
Equipment and road maintenance	473,100	323,570	149,530	401,884
Gasoline and oil	88,800	96,555	(7,755)	108,643
Telephone	13,200	9,267	3,933	8,557
Other charges and services	128,720	95,525	33,195	97,478
Capital outlay	<u>895,200</u>	<u>575,953</u>	<u>319,247</u>	<u>342,211</u>
Total expenditures	<u>4,459,960</u>	<u>3,662,956</u>	<u>797,004</u>	<u>3,504,419</u>
Excess of expenditures over revenues	<u>(1,629,960)</u>	<u>(2,849,438)</u>	<u>780,522</u>	<u>(2,701,477)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Sales and Use Tax Fund	4,052,075	3,515,185	(536,890)	2,939,775
Office Building Construction	5,595	5,595	-	-
Operating transfers out				
Office Building Construction	(84,700)	(84,700)	-	-
General Fund	<u>(337,000)</u>	<u>(337,000)</u>	<u>-</u>	<u>(242,492)</u>
Total other financing sources (uses)	<u>3,635,970</u>	<u>3,099,080</u>	<u>(536,890)</u>	<u>2,697,283</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ 6,010</u>	<u>249,642</u>	<u>\$ 243,632</u>	<u>(4,194)</u>
<b>FUND BALANCE</b>				
Beginning of year		-		4,194
End of year		\$ 249,642		\$ -

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
EAST ASCENSION DRAINAGE FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001

	East Ascension Drainage			East Ascension Drainage			East Ascension Drainage		
	Unrestricted			Restricted			Prorated Fund		
	Budget	Actual	Variance - favorable (unfavorable)	Budget	Actual	Variance - favorable (unfavorable)	Budget	Actual	Variance - favorable (unfavorable)
<b>REVENUES</b>									
Taxes									
Ad valorem	\$ 1,635,400	\$ 1,918,875	\$ 283,475	\$ -	\$ -	\$ -	\$ 1,635,400	\$ 1,918,875	\$ 283,475
Sales and use	-	-	-	7,000,000	7,640,356	640,356	7,000,000	7,640,356	640,356
Intergovernmental									
State revenue sharing	210,000	183,007	(26,993)	-	-	-	210,000	183,007	(26,993)
Grants	32,000	32,001	1	621,500	486,806	(134,694)	633,500	510,807	(122,693)
Miscellaneous									
Interest	16,200	8,714	(7,486)	700,000	887,000	187,000	716,200	895,714	179,514
Sale of property	6,000	590	(5,410)	20,000	48,674	28,674	26,000	49,264	23,264
Total revenues	1,922,600	2,148,187	225,587	8,141,500	9,002,836	770,436	10,265,500	11,211,023	945,523

<b>EXPENDITURES</b>									
General government									
Contributions to religious system	\$3,000	61,096	(57,096)	-	-	-	52,000	61,096	(9,096)
Public works									
Personnel	1,293,586	1,248,970	44,616	7,189,836	2,908,039	4,281,797	3,435,410	3,257,020	228,390
Vehicle maintenance	97,500	70,321	27,179	701,000	635,925	65,075	798,500	706,246	92,254
Repair - flood control	39,200	2,250	36,950	402,660	337,749	64,911	441,860	339,999	101,861
Materials and supplies	947,050	254,301	692,749	380,800	116,297	264,503	727,850	370,598	357,252
Utilities	18,200	10,225	7,975	30,600	27,882	2,718	40,400	37,910	2,490
Engineer	37,450	20,465	16,985	21,600	32,147	(10,547)	59,050	52,612	6,438
Insurance	16,500	10,500	6,000	48,400	48,400	-	58,900	58,900	-
Equipment rental	2,300	1,963	337	2,200	1,643	557	4,500	3,506	994
Gasoline and oil	27,000	26,165	835	50,000	63,024	(13,024)	77,000	89,189	(12,189)
Other charges and services	46,250	38,882	7,368	11,500	50,669	(39,169)	79,750	89,531	(9,781)
Capital outlay - equipment	163,200	95,184	68,016	972,700	652,537	320,163	1,135,900	747,721	388,179

Wired contracts	-	-	11,000	59	10,941	59	10,941
Tax collector	10,200	9,471	880,700	145,631	535,067	891,000	535,896
Total expended areas	2,138,520	1,849,676	5,274,900	6,119,815	1,405,175	7,603,320	1,694,079
Excess (deficiency) of revenues over expenditures	(315,930)	208,511	2,610,910	4,743,021	3,176,111	2,400,980	2,640,152

#### OTHER FINANCING SOURCES (USES)

Operating transfers in							
East Accession Drainage	-	-	87,000	119,272	32,272	87,000	32,272
Restricted Sinking Fund	-	-	-	-	-	-	-
East Accession Drainage	-	-	24,500	40,376	15,876	24,500	15,876
Restricted Reserve Fund	5,595	5,595	5,595	9,595	-	11,190	11,190
Office Building Construction	-	-	13,700	-	(13,700)	13,700	(13,700)
Other Funds	-	-	-	-	-	-	-
Operating transfers out	(71,700)	(71,700)	(175,300)	(375,350)	-	(447,000)	-
General Fund	-	-	-	-	-	-	-
East Accession Drainage	-	-	(2,114,870)	(2,107,357)	7,510	(2,114,870)	7,513
Restricted Sinking Fund	-	-	-	-	-	-	-
Other Funds	(27,000)	(27,000)	(69,400)	(69,400)	-	(96,400)	-
Total financing sources (uses)	(93,100)	(93,100)	(2,428,770)	(2,386,113)	41,961	(7,521,180)	41,961

Excess (deficiency) of revenues over expenditures and other sources (uses)	(309,019)	205,406	188,135	2,356,207	2,168,072	(120,900)	2,561,613
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#### FUND BALANCE

Beginning of year	1,010,352	15,971,951	16,981,403
End of year	1,215,758	18,327,218	19,543,016

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
WEST ASCENSION DRAINAGE FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance - favorable (unfavorable)</u>	<u>2000 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
<b>REVENUES</b>				
Taxes/Ad valorem	\$ 440,000	\$ 424,633	\$ (15,367)	\$ 239,165
Intergovernmental				
State revenue sharing	54,000	45,276	(8,724)	28,718
Grants	4,000	4,050	50	-
Miscellaneous				
Interest	5,000	4,745	(255)	4,467
Total revenues	<u>503,000</u>	<u>478,704</u>	<u>(24,296)</u>	<u>272,350</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	16,000	13,621	2379	7,559
Public works				
Personnel	265,300	193,149	72,151	176,311
Materials and supplies	17,400	4,391	13,009	3,095
Insurance	2,950	2,950	-	2,950
Equipment maintenance	27,100	10,179	16,921	8,819
Gasoline and oil	7,000	10,900	(3,900)	2,856
Other charges and services	33,100	17,140	15,960	6,970
Capital outlay - equipment	250,000	200,084	49,916	-
Weed control	3,000	-	3,000	2,154
Total expenditures	<u>621,850</u>	<u>452,414</u>	<u>169,436</u>	<u>210,714</u>
Excess (deficiency) of revenues over expenditures	<u>(118,850)</u>	<u>26,290</u>	<u>145,140</u>	<u>61,636</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from lease purchase	250,000	200,084	(49,916)	-
Operating transfers out				
Other Funds	<u>(26,390)</u>	<u>(25,190)</u>	<u>1,200</u>	<u>(6,900)</u>
Total other financing sources (uses)	<u>223,610</u>	<u>174,894</u>	<u>(48,716)</u>	<u>(6,900)</u>
Excess of revenues over expenditures and other sources (uses)	<u>\$ 104,760</u>	<u>201,184</u>	<u>\$ 96,424</u>	<u>54,736</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>263,942</u>		<u>209,206</u>
End of year		<u>\$ 465,126</u>		<u>\$ 263,942</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
SALES AND USE TAX DISTRICT NO. 1 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Taxes				
Sales and use	\$ 11,700,000	\$ 12,132,943	\$ 432,943	\$ 10,546,389
Refunds	(50,000)	(46,232)	3,768	(23,166)
Miscellaneous				
Interest	<u>150,000</u>	<u>206,817</u>	<u>56,817</u>	<u>209,561</u>
Total revenues	<u>11,800,000</u>	<u>12,293,528</u>	<u>493,528</u>	<u>10,732,784</u>
<b>EXPENDITURES</b>				
General government				
Consolidated parish collection service	<u>98,000</u>	<u>118,720</u>	<u>(20,720)</u>	<u>105,696</u>
Excess of revenues over expenditures	<u>11,702,000</u>	<u>12,174,808</u>	<u>472,808</u>	<u>10,627,088</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Sales & Use Tax Reserve Fund	10,500	14,474	3,974	15,521
Sales & Use Tax Sinking Fund	9,000	12,681	3,681	12,514
Operating transfers out				
General Fund	(5,614,475)	(4,382,156)	1,232,279	(4,352,510)
Road and Bridge Fund	(4,046,480)	(3,515,185)	531,295	(2,939,775)
Dedicated Special Project Fund	(1,150,000)	(1,150,000)	-	(400,000)
Recreation Fund	(1,155,200)	(1,127,248)	27,952	(1,041,753)
Sales & Use Tax Sinking Fund	(257,700)	(257,728)	(28)	(256,645)
Road Construction Fund	(867,900)	(1,933,462)	(1,065,562)	(897,513)
FINS Program Fund	(45,500)	(45,500)	-	(42,500)
Waste Water Fund	<u>(695,514)</u>	<u>(695,514)</u>	<u>-</u>	<u>(515,000)</u>
Total other financing sources (uses)	<u>(13,813,269)</u>	<u>(13,079,678)</u>	<u>733,591</u>	<u>(10,417,661)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>\$ (2,111,269)</u>	<u>(904,870)</u>	<u>\$ 1,206,399</u>	<u>209,427</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>4,286,993</u>		<u>4,077,566</u>
End of year		<u>\$ 3,382,123</u>		<u>\$ 4,286,993</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
SALES AND USE TAX DISTRICT NO. 2 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Taxes				
Sales and use	\$ 5,200,000	\$ 5,807,935	\$ 607,935	\$ 5,106,235
Refunds	(15,000)	(23,116)	(8,116)	(11,583)
Miscellaneous				
Interest	<u>4,900</u>	<u>9,614</u>	<u>4,714</u>	<u>8,017</u>
Total revenues	5,189,900	5,794,433	604,533	5,102,669
<b>EXPENDITURES</b>				
General government				
Consolidated parish collection service	<u>50,000</u>	<u>57,843</u>	<u>(7,843)</u>	<u>52,867</u>
Excess of revenues over expenditures	<u>5,139,900</u>	<u>5,736,590</u>	<u>596,690</u>	<u>5,049,802</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Sales & Use Tax District No. 2 Reserve Fund	40,000	48,377	8,377	55,741
Sales & Use Tax District No. 2 Fund	25,000	13,703	(11,297)	24,976
Operating transfers out				
Road Construction Fund	(2,464,100)	(2,903,999)	(439,899)	(2,425,917)
Fire Protection District No. 1 Fund	(1,560,000)	(1,756,954)	(196,954)	(1,512,535)
Fire Protection District No. 2 Fund	(173,300)	(195,217)	(21,917)	(168,060)
Sales and Use Tax District No. 2 Sinking Fund	<u>(942,500)</u>	<u>(942,500)</u>	<u>-</u>	<u>(935,272)</u>
Total other financing sources (uses)	<u>(5,074,900)</u>	<u>(5,736,590)</u>	<u>(661,690)</u>	<u>(4,961,067)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$ <u>65,000</u>	-	\$ <u>(65,000)</u>	88,735
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year		<u>81,865</u>		<u>(6,870)</u>
End of year		<u>\$ 81,865</u>		<u>\$ 81,865</u>

Notes on Exhibit A-8 are an integral part of this statement.



# **PARISH OF ASCENSION HEALTH UNIT FUND**

## **STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>(favorable</u>	<u>Actual</u>
			<u>(unfavorable)</u>	
<b>REVENUES</b>				
Taxes - Ad valorem	\$ 770,000	\$ 880,072	\$ 110,072	\$ 774,042
Intergovernmental				
State revenue sharing	92,000	84,258	(7,742)	95,238
Grants	24,500	24,535	35	-
Miscellaneous				
Interest and other	<u>130,000</u>	<u>161,556</u>	<u>31,556</u>	<u>63,015</u>
Total revenues	<u>1,016,500</u>	<u>1,150,421</u>	<u>133,921</u>	<u>932,295</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	24,000	28,038	(4,038)	25,136
Health and welfare				
Personnel	758,900	728,078	30,822	556,003
Animal and mosquito control	314,600	268,629	45,971	110,966
Other	<u>325,200</u>	<u>259,331</u>	<u>65,869</u>	<u>149,299</u>
Total expenditures	<u>1,422,700</u>	<u>1,284,276</u>	<u>138,424</u>	<u>841,404</u>
Excess (deficiency) of revenues over expenditures	<u>(406,200)</u>	<u>(133,855)</u>	<u>272,345</u>	<u>90,891</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Dedicated Special Project Fund	100,000	100,000	-	-
Other Funds	3,480	3,480	-	1,752
Operating transfers out				
Office Building Construction Fund	(16,300)	(13,600)	2,700	-
General and Other funds	<u>(35,200)</u>	<u>(35,200)</u>	<u>-</u>	<u>(35,028)</u>
Total other financing sources (uses)	<u>51,980</u>	<u>54,680</u>	<u>2,700</u>	<u>(33,276)</u>
Excess of (deficiency) revenues and other financing over expenditures	<u>\$ (354,220)</u>	<u>(79,175)</u>	<u>\$ 275,045</u>	<u>57,615</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>1,520,392</u>		<u>1,462,777</u>
End of year		<u>\$ 1,441,217</u>		<u>\$ 1,520,392</u>

Notes on Exhibit A-8 are an integral part of this statement.

# **PARISH OF ASCENSION MENTAL HEALTH UNIT FUND**

## **STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>(favorable</u>	<u>Actual</u>
			<u>(unfavorable)</u>	
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 720,000	\$ 878,673	\$ 158,673	\$ 193,563
Intergovernmental				
State revenue sharing	35,000	84,258	49,258	23,839
Other	262,000	253,292	(8,708)	264,955
Miscellaneous				
Interest	18,000	1,865	(16,135)	21,174
Other	39,000	59,139	20,139	47,977
<b>Total revenues</b>	<u>1,074,000</u>	<u>1,277,227</u>	<u>203,227</u>	<u>551,508</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	3,000	2,300	700	2,250
Health and welfare				
Personnel	656,731	664,844	(8,113)	487,267
Telephone	39,000	40,936	(1,936)	36,019
Maintenance	18,000	13,113	4,887	11,794
Other charges and services	321,850	293,367	28,483	172,194
Capital outlay - equipment	12,000	34,464	(22,464)	561
<b>Total expenditures</b>	<u>1,050,581</u>	<u>1,049,024</u>	<u>1,557</u>	<u>710,085</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>23,419</u>	<u>228,203</u>	<u>204,784</u>	<u>(158,577)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Dedicated Special Project Fund	97,600	97,600	-	-
Operating transfers out				
General Fund	(42,400)	(42,400)	-	(13,625)
<b>Total financing sources (uses)</b>	<u>\$5,200</u>	<u>\$5,200</u>	<u>-</u>	<u>(13,625)</u>
<b>Excess (deficiency) of revenues over expenditures and other financing sources (uses)</b>	<u>\$ 78,619</u>	<u>283,403</u>	<u>\$ 204,784</u>	<u>(172,202)</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>397,290</u>		<u>569,492</u>
End of year		<u>\$ 680,693</u>		<u>\$ 397,290</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
FIRE PROTECTION DISTRICT NO. 1 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>(favorable</u>	<u>Actual</u>
			<u>(unfavorable)</u>	
<b>REVENUES</b>				
Intergovernmental				
Fire insurance rebate	\$ 119,200	\$ 119,194	\$ (6)	\$ 110,386
Miscellaneous				
Interest and other	<u>144,000</u>	<u>229,182</u>	<u>85,182</u>	<u>240,183</u>
Total revenues	<u>263,200</u>	<u>348,376</u>	<u>85,176</u>	<u>350,569</u>
<b>EXPENDITURES</b>				
Public safety				
Personnel	40,500	41,305	(805)	13,357
Maintenance	115,000	140,625	(25,625)	115,970
Fire protection and service	100,000	107,572	(7,572)	142,870
Insurance	49,115	49,679	(564)	36,242
Appropriations and grants	119,200	119,194	6	110,386
Other charges and services	34,950	44,851	(9,901)	38,464
Capital outlay - equipment	<u>1,233,000</u>	<u>1,069,751</u>	<u>163,249</u>	<u>1,150,864</u>
Total expenditures	<u>1,691,765</u>	<u>1,572,977</u>	<u>118,788</u>	<u>1,608,153</u>
Excess of expenditures over revenues	<u>(1,428,565)</u>	<u>(1,224,601)</u>	<u>203,964</u>	<u>(1,257,584)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Sales and Use Tax District No.2 Fund	1,560,000	1,756,954	196,954	1,512,535
Operating transfers out				
General Fund	(50,550)	(50,550)	-	(36,310)
Fire District No.1 Construction Fund	<u>(310,100)</u>	<u>(310,100)</u>	<u>-</u>	<u>(100,000)</u>
Total other financing sources (uses)	<u>1,199,350</u>	<u>1,396,304</u>	<u>196,954</u>	<u>1,376,225</u>
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	<u>\$ (229,215)</u>	<u>171,703</u>	<u>\$ 400,918</u>	<u>118,641</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>3,784,325</u>		<u>3,665,684</u>
End of year		<u>\$ 3,956,028</u>		<u>\$ 3,784,325</u>

Notes on Exhibit A-8 are an integral part of this statement.

# PARISH OF ASCENSION RECREATION COMMISSION FUND

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Charges for services	\$ 26,000	\$ 39,260	\$ 13,260	\$ 30,170
Intergovernmental				
Grants	196,500	169,561	(26,939)	51,522
Miscellaneous				
Rentals and other	74,100	92,405	18,305	78,131
Total revenues	<u>296,600</u>	<u>301,226</u>	<u>4,626</u>	<u>159,823</u>
<b>EXPENDITURES</b>				
Parish culture and recreation				
Personnel	600,700	627,619	26,919	431,618
Programs	113,340	75,233	38,107	86,576
Maintenance	100,000	110,291	(10,291)	61,650
Other charges and services	453,710	353,289	100,421	137,438
Site work	411,150	208,966	202,184	180,683
Capital outlay - equipment	72,500	41,856	30,644	88,180
Total expenditures	<u>1,751,400</u>	<u>1,417,254</u>	<u>334,146</u>	<u>986,145</u>
Excess of expenditures over revenues	<u>(1,454,800)</u>	<u>(1,116,028)</u>	<u>338,772</u>	<u>(826,322)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in:				
Sales and Use Tax District No. 1 Fund	1,155,200	1,127,248	(27,952)	1,041,753
Operating transfers out:				
General Fund	(35,400)	(35,400)		(52,800)
Other funds	(46,900)	(41,300)	5,600	(5,000)
Total other financing sources (uses)	<u>1,072,900</u>	<u>1,050,548</u>	<u>(22,352)</u>	<u>983,953</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>\$ (381,900)</u>	<u>(65,480)</u>	<u>\$ 316,420</u>	<u>157,631</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>1,103,475</u>		<u>945,844</u>
End of year		<u>\$ 1,037,995</u>		<u>\$ 1,103,475</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
ROAD LIGHTING DISTRICT NO. 1 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance - favorable (unfavorable)</u>	<u>2000 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 19,300	\$ 17,674	\$ (1,626)	\$ 22,524
Intergovernmental				
State revenue sharing	7,500	6,699	(801)	7,905
Miscellaneous				
Interest	<u>5,000</u>	<u>7,365</u>	<u>2,365</u>	<u>6,749</u>
Total revenues	<u>31,800</u>	<u>31,738</u>	<u>(62)</u>	<u>37,178</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	630	590	40	635
Public works				
Utilities	<u>13,200</u>	<u>12,554</u>	<u>646</u>	<u>13,322</u>
Total expenditures	<u>13,830</u>	<u>13,144</u>	<u>686</u>	<u>13,955</u>
Excess of revenues over expenditures	17,970	18,594	624	23,223
<b>OTHER FINANCING USES</b>				
Operating transfers out				
General Fund	<u>(1,250)</u>	<u>(1,250)</u>	<u>-</u>	<u>(785)</u>
Excess of revenues over expenditures and other financing uses	<u>\$ 16,720</u>	<u>17,344</u>	<u>\$ 624</u>	<u>22,438</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>144,431</u>		<u>121,995</u>
End of year		<u>\$ 161,275</u>		<u>\$ 144,431</u>

Notes on Exhibit A-8 are an integral part of this statement

**PARISH OF ASCENSION  
ROAD LIGHTING DISTRICT NO. 2 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 24,600	\$ 24,242	\$ (358)	\$ 24,839
Intergovernmental				
State revenue sharing	600	507	(93)	607
Miscellaneous				
Interest	<u>3,800</u>	<u>3,723</u>	<u>(77)</u>	<u>5,389</u>
Total revenues	<u>29,000</u>	<u>28,472</u>	<u>(528)</u>	<u>30,835</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	900	771	129	808
Public works				
Utilities	<u>72,000</u>	<u>67,259</u>	<u>4,741</u>	<u>26,831</u>
Total expenditures	<u>72,900</u>	<u>68,030</u>	<u>4,870</u>	<u>27,637</u>
Excess (deficiency) of revenues over expenditures	(43,900)	(39,558)	4,342	3,198
<b>OTHER FINANCING USES</b>				
Operating transfers out				
General Fund	<u>(1,250)</u>	<u>(1,250)</u>	<u>-</u>	<u>(800)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (45,150)</u>	<u>(40,808)</u>	<u>\$ 4,342</u>	<u>2,398</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>105,509</u>		<u>103,111</u>
End of year		<u>\$ 64,701</u>		<u>\$ 105,509</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
ROAD LIGHTING DISTRICT NO. 3 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 17,600	\$ 18,015	\$ 415	\$ 18,454
Intergovernmental				
State revenue sharing	5,800	4,932	(868)	5,831
Miscellaneous				
Interest	<u>800</u>	<u>1,278</u>	<u>478</u>	<u>1,171</u>
Total revenues	<u>24,200</u>	<u>24,225</u>	<u>25</u>	<u>25,456</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	600	584	16	577
Public works				
Utilities	<u>18,500</u>	<u>17,310</u>	<u>1,190</u>	<u>19,043</u>
Total expenditures	<u>19,100</u>	<u>17,894</u>	<u>1,206</u>	<u>19,620</u>
Excess of revenues over expenditures	5,100	6,331	1,231	5,836
<b>OTHER FINANCING USES</b>				
Operating transfers out				
General Fund	<u>(950)</u>	<u>(950)</u>	<u>-</u>	<u>(600)</u>
Excess of revenues over expenditures and other financing uses	<u>\$ 4,150</u>	<u>5,381</u>	<u>\$ 1,231</u>	<u>5,236</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>34,087</u>		<u>28,851</u>
End of year		<u>\$ 39,468</u>		<u>\$ 34,087</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
ROAD LIGHTING DISTRICT NO. 4 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 6,400	\$ 6,494	\$ 94	\$ 7,022
Intergovernmental				
State revenue sharing	<u>3,000</u>	<u>2,559</u>	<u>(441)</u>	<u>3,093</u>
Total revenues	<u>9,400</u>	<u>9,053</u>	<u>(347)</u>	<u>10,105</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	190	208	(18)	212
Public works				
Utilities	<u>8,700</u>	<u>8,073</u>	<u>627</u>	<u>8,803</u>
Total expenditures	<u>8,890</u>	<u>8,281</u>	<u>609</u>	<u>9,015</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 510</u>	<u>772</u>	<u>\$ 262</u>	<u>1,090</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>1,401</u>		<u>311</u>
End of year		<u>\$ 2,173</u>		<u>\$ 1,401</u>

Notes on Exhibit A-8 are an integral part of this statement



**PARISH OF ASCENSION  
ROAD LIGHTING DISTRICT NO. 5 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance - favorable (unfavorable)</u>	<u>2000 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 13,000	\$ 15,581	\$ 2,581	\$ 13,676
Intergovernmental				
State revenue sharing	2,500	2,415	(85)	2,781
Miscellaneous				
Interest	<u>500</u>	<u>411</u>	<u>(89)</u>	<u>760</u>
Total revenues	<u>16,000</u>	<u>18,407</u>	<u>2,407</u>	<u>17,217</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	350	498	(148)	427
Public works				
Utilities	<u>18,300</u>	<u>17,119</u>	<u>1,181</u>	<u>15,342</u>
Total expenditures	<u>18,650</u>	<u>17,617</u>	<u>1,033</u>	<u>15,769</u>
Excess (deficiency) of revenues over expenditures	(2,650)	790	3,440	1,448
<b>OTHER FINANCING USES</b>				
Operating transfers out				
General Fund	<u>(600)</u>	<u>(600)</u>	<u>-</u>	<u>(335)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (3,250)</u>	190	<u>\$ 3,440</u>	1,113
<b>FUND BALANCE</b>				
Beginning of year		<u>16,333</u>		<u>15,220</u>
End of year		<u>\$ 16,523</u>		<u>\$ 16,333</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
ROAD LIGHTING DISTRICT NO. 6 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001

(With comparative actual totals for 2000)

	<u>2001</u>			<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 113,800	\$ 119,733	\$ 5,933	\$ 109,729
Intergovernmental				
State revenue sharing	13,000	12,165	(835)	13,793
Miscellaneous				
Interest	6,100	8,846	2,746	8,787
Total revenues	<u>132,900</u>	<u>140,744</u>	<u>7,844</u>	<u>132,309</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	3,100	3,824	(724)	3,726
Public works				
Utilities	<u>128,000</u>	<u>123,720</u>	<u>4,280</u>	<u>104,366</u>
Total expenditures	<u>131,100</u>	<u>127,544</u>	<u>3,556</u>	<u>108,092</u>
Excess of revenues over expenditures	1,800	13,200	11,400	24,217
<b>OTHER FINANCING USES</b>				
Operating transfers out				
General Fund	<u>(5,050)</u>	<u>(5,050)</u>	<u>-</u>	<u>(2,868)</u>
Excess of revenues over expenditures and other financing uses	<u>\$ (3,250)</u>	<u>\$ 8,150</u>	<u>\$ 11,400</u>	<u>21,349</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>229,447</u>		<u>208,098</u>
End of year		<u>\$ 237,597</u>		<u>\$ 229,447</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
ROAD LIGHTING DISTRICT NO. 7 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 3,950	\$ 3,889	\$ (61)	\$ 4,136
Intergovernmental				
State revenue sharing	700	711	11	790
Miscellaneous				
Interest	<u>130</u>	<u>125</u>	<u>(5)</u>	<u>165</u>
Total revenues	<u>4,780</u>	<u>4,725</u>	<u>(55)</u>	<u>5,091</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	145	124	21	130
Public works				
Utilities	<u>5,400</u>	<u>4,842</u>	<u>558</u>	<u>5,029</u>
Total expenditures	<u>5,545</u>	<u>4,966</u>	<u>579</u>	<u>5,159</u>
Excess (deficiency) of revenues over expenditures	(765)	(241)	524	(68)
<b>OTHER FINANCING USES</b>				
Operating transfers out				
General Fund	<u>(200)</u>	<u>(200)</u>	<u>-</u>	<u>(130)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (965)</u>	<u>(441)</u>	<u>\$ 524</u>	<u>(196)</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>5,040</u>		<u>5,238</u>
End of year		<u>\$ 4,599</u>		<u>\$ 5,040</u>

Notes on Exhibit A-8 are an integral part of this statement.

# **PARISH OF ASCENSION JAIL FUND**

## **STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Miscellaneous	\$ -	\$ 7,268	\$ 7,268	\$ 9,329
<b>EXPENDITURES</b>				
Public safety				
Personnel	52,400	57,373	(4,973)	57,852
Prisoners	410,000	399,663	10,337	396,122
Utilities	247,000	188,241	58,759	188,518
Telephone	21,000	16,691	4,309	19,801
Maintenance	110,000	102,250	7,750	99,551
Supplies	195,570	158,854	36,716	136,227
Major repairs - building	21,500	12,551	8,949	4,477
Insurance	12,200	12,200	-	12,200
Miscellaneous	6,000	2,114	3,886	2,711
Capital outlay - equipment	146,430	36,745	109,685	17,037
Total expenditures	<u>1,222,100</u>	<u>986,682</u>	<u>235,418</u>	<u>934,496</u>
Excess of expenditures over revenues	<u>(1,222,100)</u>	<u>(979,414)</u>	<u>242,686</u>	<u>(925,167)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
General Fund	1,229,200	1,017,018	(212,182)	918,376
Operating transfers out				
Other Funds	<u>(7,100)</u>	<u>(5,900)</u>	<u>1,200</u>	<u>-</u>
Total other financing sources (uses)	<u>1,222,100</u>	<u>1,011,118</u>	<u>(210,982)</u>	<u>918,376</u>
Excess (deficiency) of revenues and other financing sources over expenditures	\$ -	31,704	\$ 31,704	(6,791)
<b>FUND BALANCE</b>				
Beginning of year				<u>6,791</u>
End of year		<u>\$ 31,704</u>		<u>\$ -</u>

Notes on Exhibit A-8 are an integral part of this statement

**PARISH OF ASCENSION  
LAW OFFICERS' COURT FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Fines and forfeitures				
Court fines & bond forfeitures	\$ 60,000	\$ 55,804	\$ (4,196)	\$ 53,057
<b>EXPENDITURES</b>				
General government				
Juror and witnesses	<u>70,000</u>	<u>67,378</u>	<u>2,522</u>	<u>63,236</u>
Excess of expenditures over revenues	(10,000)	(11,674)	(1,674)	(10,179)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
General Fund	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>12,286</u>
Excess of revenues and other financing sources over expenditures	\$ <u>-</u>	(1,674)	\$ <u>(1,674)</u>	2,107
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year		<u>-</u>		<u>(2,107)</u>
End of year		\$ <u>(1,674)</u>		\$ <u>-</u>

Notes on Exhibit A-8 are an integral part of this statement

**PARISH OF ASCENSION  
SECTION 8 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance - favorable (unfavorable)</u>	<u>2000 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
<b>REVENUES</b>				
Intergovernmental				
HUD receipts	\$ 391,000	\$ 368,471	\$ (22,529)	\$ 311,752
<b>EXPENDITURES</b>				
General government				
Consultant and administration	40,000	38,000	2,000	36,870
Accounting	3,000	3,000	-	3,000
Health and welfare				
Housing and utility assistance	348,000	327,471	20,529	271,882
Total expenditures	391,000	368,471	22,529	311,752
Excess of revenues over expenditures	\$ -	-	\$ -	.
<b>FUND BALANCE</b>				
Beginning of year		-		-
End of year		\$ -		\$ .

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
DARROW COMMUNITY CENTER FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Miscellaneous				
Rental	\$ 9,000	\$ 7,350	\$ (1,650)	\$ 8,325
Interest	2,000	2,715	715	3,106
Total revenues	<u>11,000</u>	<u>10,065</u>	<u>(935)</u>	<u>11,431</u>
<b>EXPENDITURES</b>				
Public works				
Personnel	24,500	10,119	14,381	.
Utilities	6,240	5,302	938	4,903
Maintenance	35,000	12,257	22,743	4,187
Insurance	400	400	-	380
Miscellaneous	<u>4,150</u>	<u>1,828</u>	<u>2,322</u>	<u>1,049</u>
Total expenditures	<u>70,290</u>	<u>29,906</u>	<u>40,384</u>	<u>10,519</u>
Excess (deficiency) of revenues over expenditures	(59,290)	(19,841)	39,449	912
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
Recreation Fund	<u>8,300</u>	<u>8,300</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	\$ (50,990)	(11,541)	\$ 39,449	912
<b>FUND BALANCE</b>				
Beginning of year		<u>54,931</u>		<u>54,019</u>
End of year		<u>\$ 43,390</u>		<u>\$ 54,931</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
FIRE PROTECTION DISTRICT NO. 2 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Intergovernmental				
Fire insurance rebate	\$ 30,700	\$ 30,714	\$ 14	\$ 28,584
Miscellaneous				
Interest	<u>30,000</u>	<u>37,329</u>	<u>7,329</u>	<u>42,217</u>
Total revenues	<u>60,700</u>	<u>68,043</u>	<u>7,343</u>	<u>70,801</u>
<b>EXPENDITURES</b>				
Public safety				
Distribution to fire service unit	30,700	30,714	(14)	28,584
Maintenance	26,000	5,384	20,616	13,268
Fire protection and service	10,000	1,542	8,458	6,615
Insurance	19,500	13,617	5,883	13,638
Appropriations and grants	150,900	147,900	3,000	147,900
Other charges and services	18,500	9,231	9,269	15,932
Capital outlay - equipment	<u>298,000</u>	<u>1,018</u>	<u>296,982</u>	<u>220,629</u>
Total expenditures	<u>553,600</u>	<u>209,406</u>	<u>344,194</u>	<u>446,366</u>
Excess of expenditures over revenues	<u>(492,900)</u>	<u>(141,363)</u>	<u>351,537</u>	<u>(375,765)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Sales and Use Tax District No. 2 Fund	173,300	195,217	21,917	168,060
Operating transfers out				
General Fund	<u>(7,800)</u>	<u>(7,800)</u>	<u>-</u>	<u>(4,700)</u>
Total other financing sources (uses)	<u>165,500</u>	<u>187,417</u>	<u>21,917</u>	<u>163,360</u>
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	<u>\$ (327,400)</u>	<u>46,054</u>	<u>\$ 373,454</u>	<u>(212,405)</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>726,479</u>		<u>938,884</u>
End of year		<u>\$ 772,533</u>		<u>\$ 726,479</u>

Notes on Exhibit A-8 are an integral part of this statement.



**PARISH OF ASCENSION  
TOURIST COMMISSION FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Taxes				
Sales and use	\$ 340,000	\$ 312,482	\$ (27,518)	\$ 383,902
Miscellaneous				
Interest	23,400	49,854	26,454	47,600
Other	<u>3,000</u>	<u>8,500</u>	<u>5,500</u>	<u>3,815</u>
Total revenues	<u>366,400</u>	<u>370,836</u>	<u>4,436</u>	<u>435,317</u>
<b>EXPENDITURES</b>				
Culture and recreation				
Personnel	183,480	113,856	69,624	83,837
Advertising	150,360	103,342	47,018	133,475
Utilities	3,250	1,672	1,578	1,721
Telephone	8,500	8,832	(332)	8,102
Travel and mileage	19,875	15,781	4,094	16,940
Capital outlay - equipment	75,000	2,140	72,860	565
Appropriations and grants	260,000	37,453	222,547	19,958
Other	<u>42,050</u>	<u>30,618</u>	<u>11,432</u>	<u>28,308</u>
Total expenditures	<u>742,515</u>	<u>313,694</u>	<u>428,821</u>	<u>292,905</u>
Excess (deficiency) of revenues over expenditures	(376,115)	57,142	433,257	142,411
<b>OTHER FINANCING USES</b>				
Operating transfers out				
General Fund	<u>(10,400)</u>	<u>(10,400)</u>	<u>-</u>	<u>(12,500)</u>
Excess (deficiency) of revenues and other financing uses over expenditures	<u>\$ (386,515)</u>	46,742	<u>\$ 433,257</u>	129,911
<b>FUND BALANCE</b>				
Beginning of year		<u>728,882</u>		<u>598,971</u>
End of year		<u>\$ 775,624</u>		<u>\$ 728,882</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
COUNCIL ON AGING FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance - favorable (unfavorable)</u>	<u>2000 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 577,400	\$ 660,112	\$ 82,712	\$ 578,735
Miscellaneous				
Interest	<u>8,000</u>	<u>8,108</u>	<u>108</u>	<u>9,209</u>
Total revenues	<u>585,400</u>	<u>668,220</u>	<u>82,820</u>	<u>587,944</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	18,000	21,030	(3,030)	18,902
Health and welfare				
Appropriations and grants	<u>426,000</u>	<u>436,210</u>	<u>(10,210)</u>	<u>421,783</u>
Total expenditures	<u>444,000</u>	<u>457,240</u>	<u>(13,240)</u>	<u>440,685</u>
Excess of revenues over expenditures	<u>141,400</u>	<u>210,980</u>	<u>69,580</u>	<u>147,259</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfer in				
Council on Aging Sinking Fund	1,000	3,332	2,332	1,752
Operating transfers out				
Council on Aging Sinking Fund	(119,000)	(119,016)	(16)	(118,783)
General Fund	<u>(1,200)</u>	<u>(1,200)</u>	<u>-</u>	<u>(1,200)</u>
Total financing sources (uses)	<u>(119,200)</u>	<u>(116,884)</u>	<u>2,316</u>	<u>(118,231)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>\$ 22,200</u>	<u>94,096</u>	<u>\$ 71,896</u>	<u>29,028</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>591,884</u>		<u>562,856</u>
End of year		<u>\$ 685,980</u>		<u>\$ 591,884</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
JUDICIAL DISTRICT FAMILIES IN NEED OF SERVICES FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	2001		Variance - favorable (unfavorable)	2000 Actual
	Budget	Actual		
<b>REVENUES</b>				
Miscellaneous				
Interest	\$ 2,100	\$ 3,648	\$ 1,548	\$ 3,046
Other	15,500	-	(15,500)	12,916
Total revenues	17,600	3,648	(13,952)	15,962
<b>EXPENDITURES</b>				
Judicial - Parish Court				
Personnel	98,270	102,569	(4,299)	68,898
Miscellaneous	600	-	600	-
Total expenditures	98,870	102,569	(3,699)	68,898
Excess of expenditures over revenues	(81,270)	(98,921)	(17,651)	(52,936)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
Criminal Court Fund	36,600	36,600	-	30,370
Sales and Use Tax Fund	45,500	45,500	-	42,500
Total other financing sources	82,100	82,100	-	72,870
Excess (deficiency) of revenues and other financing sources over expenditures	\$ 830	(16,821)	\$ (17,651)	19,934
<b>FUND BALANCE</b>				
Beginning of year		75,186		55,252
End of year		\$ 58,365		\$ 75,186

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
SUPPLEMENTAL ENVIRONMENT PROJECT FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance - favorable (unfavorable)</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<b>REVENUES</b>				
Miscellaneous				
Settlement	\$ 3,000	\$ -	\$ (3,000)	\$ -
Interest	4,000	4,709	709	11,169
Total revenues	<u>7,000</u>	<u>4,709</u>	<u>(2,291)</u>	<u>11,169</u>
<b>EXPENDITURES</b>				
Public safety				
Maintenance-furniture and equipment	4,500	1,020	3,480	1,020
Professional	13,200	2,817	10,383	7,560
Appropriation and grants	2,000	-	2,000	-
Capital outlay	24,000	-	24,000	26,341
Other	6,500	-	6,500	-
Total expenditures	<u>50,200</u>	<u>3,837</u>	<u>46,363</u>	<u>34,861</u>
Excess (deficiency) of revenues over expenditures	(43,200)	872	44,072	(23,692)
<b>OTHER FINANCING USES</b>				
Operating transfers out				
Courthouse Construction	-	-	-	100,000
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (43,200)</u>	<u>872</u>	<u>\$ 44,072</u>	<u>(123,692)</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>155,532</u>		<u>279,224</u>
End of year		<u>\$ 156,404</u>		<u>\$ 155,532</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
DEDICATED SPECIAL PROJECT FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>(favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Interest	\$ -	\$ 27,819	\$ 27,819	\$ 1,926
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
Transfer in Sales & Use	1,150,000	1,150,000	-	400,000
Operating transfers out				
General Fund	(2,400)	(2,400)	-	-
Health Unit Fund	(100,000)	(100,000)	-	-
Mental Health Fund	(97,600)	(97,600)	-	-
Total other financing sources (uses)	950,000	950,000	-	400,000
Total revenues and other financing sources	\$ 950,000	977,819	\$ 27,819	401,926
<b>FUND BALANCE</b>				
Beginning of year		401,926		-
End of year		\$ 1,379,745		\$ 401,926

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
TRAILERLAND SEWER SYSTEM FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001

	<u>2001</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>
<b>REVENUES</b>			
Intergovernmental			
Grant revenue	\$ -	\$ 31,628	\$ 31,628
<b>EXPENDITURES</b>			
General government			
Administration	10,000	239	9,761
Engineering fees	<u>50,000</u>	<u>61,234</u>	<u>(11,234)</u>
Total expenditures	<u>60,000</u>	<u>61,473</u>	<u>(1,473)</u>
Excess of expenditures over revenues	(60,000)	(29,845)	30,155
<b>OTHER FINANCING SOURCES</b>			
Operating Transfer in			
Waste Water Fund	<u>148,950</u>	<u>148,950</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ 88,950</u>	<u>119,105</u>	<u>\$ 30,155</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>-</u>	
End of year		<u>\$ 119,105</u>	

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
ASCENSION PARISH LIBRARY FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 1,624,233	\$ 2,985,909	\$ 1,361,676	\$ 1,624,237
Intergovernmental				
State revenue sharing	200,000	290,133	90,133	200,955
State - aids libraries	24,417	24,689	272	24,417
Charges for services				
Charges for services	16,000	16,459	459	16,546
Fines and forfeitures				
Library	18,500	22,813	4,313	22,298
Miscellaneous				
Use of money and property	35,000	30,934	(4,066)	64,962
Other	<u>20,000</u>	<u>20,043</u>	<u>43</u>	<u>20,823</u>
Total revenues	<u>1,938,150</u>	<u>3,390,980</u>	<u>1,452,830</u>	<u>1,974,238</u>
<b>EXPENDITURES</b>				
Culture and recreation				
Library administration	1,260,987	1,128,347	132,640	1,071,298
Materials and supplies	69,750	53,841	15,909	49,938
Operating services	407,800	337,359	70,441	264,534
Travel and mileage	16,000	9,810	6,190	9,418
Capital outlay - equipment	498,500	474,143	24,357	350,539
Intergovernmental				
Miscellaneous	<u>97,000</u>	<u>135,364</u>	<u>(38,364)</u>	<u>93,887</u>
Total expenditures	<u>2,350,037</u>	<u>2,138,864</u>	<u>211,173</u>	<u>1,839,614</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (411,887)</u>	<u>1,252,116</u>	<u>\$ 1,664,003</u>	<u>134,624</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>2,565,300</u>		<u>2,430,676</u>
End of year		<u>\$ 3,817,416</u>		<u>\$ 2,565,300</u>

Notes on Exhibit A-8 are an integral part of this statement.





## **PARISH OF ASCENSION**

### **DEBT SERVICE FUNDS**

#### **SALES AND USE TAX DISTRICT NO. 1 SINKING AND RESERVE DEBT SERVICE FUNDS**

The Sales and Use Tax Sinking and Reserve Debt Service Funds are used to accumulate monies for payment of the \$1,810,000 refunding bonds issued in 1996. The bond issues are financed through a dedication of Parish sales taxes.

#### **EAST ASCENSION DRAINAGE SINKING AND RESERVE DEBT SERVICE FUNDS**

The East Ascension Drainage Sinking and Reserve Debt Service Funds are used to accumulate monies for payment of the \$1,110,000, \$5,000,000, and \$2,885,000 public improvement bonds issued in 1989, 1990, and 1991, respectively, and \$10,605,000 public improvement refunding bonds issued in 1996, to fund drainage projects of the East Ascension Drainage District of the Parish. The bond issue is financed through a dedication of drainage sales taxes.

#### **SALES AND USE TAX DISTRICT NO. 2 SINKING AND RESERVE DEBT SERVICE FUNDS**

The Sales and Use Tax District No. 2 Sinking and Reserve Debt Service Funds are used to accumulate monies for payment of the \$7,000,000 bond issued in 1995 to fund road construction, maintenance and fire protection. The bond issues are financed through a dedication of Parish sales taxes.

#### **COUNCIL ON AGING SINKING DEBT SERVICE FUND**

The Council on Aging Sinking Debt Service Fund is used to accumulate monies for payment of the \$800,000 Certificate of Indebtedness issued in 1995. The debt issue is financed through dedication of ad valorem taxes for the elderly.

#### **LIBRARY DEBT SERVICE FUND**

The Library Debt Service Fund is used to accumulate monies for the payment of the 1977 bond issue of \$2,200,000 for the purpose of acquiring sites and erecting buildings, including furniture, fixtures and equipment, for public libraries in the Parish. The bond issue is financed by a property tax levy.

#### **BAYOU TERRACE BOND FUND**

The Bayou Terrace Bond Fund is used to accumulate funds for payment of the \$606,960 debt issued in 1997 to fund road improvements. The debt issue is financial by a special property assessment.

# PARISH OF ASCENSION DEBT SERVICE FUNDS

## COMBINING BALANCE SHEET

December 31, 2001  
(With comparative totals for 2000)

	<u>Public Improvement Bonds</u>			
	<u>Sales &amp; Use Tax</u>	<u>Sales &amp; Use Tax</u>	<u>East Ascension</u>	<u>East Ascension</u>
	<u>No. 1 Sinking</u>	<u>No. 1 Reserve</u>	<u>Drainage</u>	<u>Drainage</u>
			<u>Sinking</u>	<u>Reserve</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 40,070
Investments	216,283	265,478	182,904	2,147,584
Accounts receivable, net	-	-	496	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<u>\$ 216,283</u>	<u>\$ 265,478</u>	<u>\$ 183,400</u>	<u>\$ 2,187,654</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>				
Reserved for debt service	216,283	265,478	183,400	2,187,654
Designated - subsequent year expenditures	-	-	-	-
<b>Fund balance</b>	<u>216,283</u>	<u>265,478</u>	<u>183,400</u>	<u>2,187,654</u>
<b>Total liabilities and fund balance</b>	<u>\$ 216,283</u>	<u>\$ 265,478</u>	<u>\$ 183,400</u>	<u>\$ 2,187,654</u>

Notes on Exhibit A-8 are an integral part of this statement.

<u>Public Improvement Bonds</u>		<u>General Obligation Debt</u>			<u>Totals</u> <u>(Memorandum Only)</u>	
<u>Sales &amp; Use Tax</u> <u>No. 2 Sinking</u>	<u>Sales &amp; Use Tax</u> <u>No. 2 Reserve</u>	<u>Council on</u> <u>Aging</u> <u>Sinking</u>	<u>Library Fund</u>	<u>Bayou Terrace</u> <u>Bond</u>	<u>2001</u>	<u>2000</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,070	\$ 118,203
167,721	-	92,225	38	297,214	3,369,454	4,519,061
-	-	-	-	107,703	108,192	141,252
78,541	-	-	-	-	78,541	77,973
<u>\$ 246,262</u>	<u>\$ -</u>	<u>\$ 92,225</u>	<u>\$ 38</u>	<u>\$ 404,917</u>	<u>\$ 3,596,257</u>	<u>\$ 4,856,487</u>
\$ 30,385	\$ -	\$ -	\$ -	\$ -	\$ 30,385	\$ 1,059
-	-	-	-	82,889	82,889	122,867
<u>30,385</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,889</u>	<u>113,274</u>	<u>123,926</u>
215,877	-	92,225	38	322,028	3,482,983	4,698,711
-	-	-	-	-	-	33,850
<u>215,877</u>	<u>-</u>	<u>92,225</u>	<u>38</u>	<u>322,028</u>	<u>3,482,983</u>	<u>4,732,561</u>
<u>\$ 246,262</u>	<u>\$ -</u>	<u>\$ 92,225</u>	<u>\$ 38</u>	<u>\$ 404,917</u>	<u>\$ 3,596,257</u>	<u>\$ 4,856,487</u>

# PARISH OF ASCENSION DEBT SERVICE FUNDS

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2001  
(With comparative totals for 2000)

	Public Improvement Bonds			
	Sales & Use Tax Sinking	Sales & Use Tax Reserve	East Ascension Drainage Sinking	East Ascension Drainage Reserve
<b>REVENUES</b>				
Taxes - Ad valorem	\$ -	\$ -	\$ -	\$ -
Miscellaneous				
Interest	12,681	14,474	40,472	119,272
Special assessment	-	-	-	-
Total revenues	<u>12,681</u>	<u>14,474</u>	<u>40,472</u>	<u>119,272</u>
<b>EXPENDITURES</b>				
Debt service				
Principal retirement	195,090	-	1,180,809	-
Bond issue costs	-	-	-	-
Interest and bank charges	62,116	-	926,601	-
Total expenditures	<u>257,116</u>	<u>-</u>	<u>2,106,601</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(244,435)</u>	<u>14,474</u>	<u>(2,066,129)</u>	<u>119,272</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from long-term debt	-	-	-	-
Proceeds of refunding debt	-	-	-	-
Operating transfers in				
E.A. Drainage Restricted Fund	-	-	2,197,357	-
Sales & Use Tax Fund	257,728	-	-	-
Council on Aging Fund	-	-	-	-
Sales & Use Tax District No. 2 Fund	-	-	-	-
Payment to refund debt escrow agent	-	-	-	-
Operating transfers out				
E.A. Drainage Restricted Fund	-	-	(40,376)	(119,272)
Sales & Use Tax District No. 1 Fund	(12,681)	(14,474)	-	-
Council on Aging Fund	-	-	-	-
Road Construction	-	-	-	-
Sales & Use Tax District No. 2 Fund	-	-	-	-
Total other financing sources (uses)	<u>245,047</u>	<u>(14,474)</u>	<u>2,066,981</u>	<u>(119,272)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>612</u>	<u>-</u>	<u>1,252</u>	<u>-</u>
<b>FUND BALANCE</b>				
Beginning of year	<u>215,671</u>	<u>265,478</u>	<u>182,148</u>	<u>2,187,654</u>
End of year	<u>\$ 216,283</u>	<u>\$ 265,478</u>	<u>\$ 183,400</u>	<u>\$ 2,187,654</u>

Notes on Exhibit A-8 are an integral part of this statement.

Public Improvement Bonds		General Obligation Debt			Totals	
Sales & Use Tax No. 2 Sinking	Sales & Use Tax No. 2 Reserve	Condition Agg Sinking	Library Fund	Bayou Terrace Bond	(Memorandum Only)	
					2001	2000
\$ -	\$ -	\$ -	\$ 13	\$ -	\$ 13	\$ 785
13,703	48,377	3,332	25	24,540	277,276	310,238
				52,678	52,678	80,200
13,703	48,377	3,332	38	77,218	329,957	391,223
715,000	-	95,000	-	55,000	2,240,000	2,120,158
274,406	-	-	-	-	274,406	-
208,384	-	21,750	-	20,672	1,234,323	1,350,520
1,192,799	-	116,750	-	75,672	3,748,979	3,470,678
(1,179,087)	48,377	(113,418)	38	1,546	(3,418,962)	(3,079,455)
12,588,160	-	-	-	-	12,588,160	-
3,459,533	-	-	-	-	3,459,533	-
-	-	-	-	-	2,107,357	2,189,439
-	-	-	-	-	257,728	256,645
-	-	119,017	-	-	119,017	118,783
942,500	-	-	-	-	942,500	935,272
(3,459,533)	-	-	-	-	(3,459,533)	-
-	-	-	-	-	(159,648)	(170,886)
-	-	-	-	-	(27,155)	(28,035)
-	-	(3,332)	-	-	(3,332)	(1,752)
(12,893,163)	(700,000)	-	-	-	(13,593,163)	-
(11,703)	(48,377)	-	-	-	(67,080)	(80,212)
623,794	748,377	115,685	-	-	2,169,384	3,138,249
(555,293)	(700,000)	2,267	38	1,546	(1,249,578)	59,204
771,170	700,000	89,058	-	210,482	4,732,561	4,673,267
\$ 215,877	\$ -	\$ 92,225	\$ 38	\$ 222,028	\$ 3,482,983	\$ 4,732,561



**PARISH OF ASCENSION**  
**CAPITAL PROJECTS FUNDS**

**FIRE DISTRICT NO. 1 CONSTRUCTION FUND**

The Fire District No. 1 Construction Fund is used to account for the construction of Fire Department facilities.

**EAST ASCENSION DRAINAGE PROJECT CAPITAL PROJECT FUND**

The East Ascension Drainage Construction Capital Project Fund is used to account for the proceeds of a bond issue for the purpose of constructing and/or acquiring drainage facilities in the Parish. Such expenditures are to be funded with the proceeds of public improvement bonds.

**ROAD PROJECT CAPITAL PROJECT FUND**

The Road Projects Capital Project Fund is used to account for sales tax revenue dedicated for the purpose of constructing and improving roads in the Parish.

**SEWER PROJECT FUND**

The Sewer Project Fund is used to account for construction of a sewer system for a portion of the Parish.

**OFFICE BUILDING CONSTRUCTION FUND**

The Office Building Construction Fund is used to account for the construction and renovation of office facilities for the Parish Department of Public Works and Gonzales Mental Health.

**WASTE WATER FUND**

The Waste Water Fund is used to account for capital expenditures related to a Parish-wide water and sewer system project.

**COURTHOUSE EAST CONSTRUCTION FUND**

The Courthouse East Construction Fund is used to account for construction of the expansion of the courthouse on the eastside of Ascension Parish.

# PARISH OF ASCENSION CAPITAL PROJECTS FUNDS

## COMBINING BALANCE SHEET

December 31, 2001  
(With comparative totals for 2000)

	<u>Fire District No. 1 Construction</u>	<u>East Ascension Drainage Project</u>	<u>Road Project</u>	<u>Sewer Project</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 71,513	\$ 527,658	\$ -
Investments	686,146	3,832,790	28,280,236	-
Due from other government				
Grants	-	-	-	3,514
Due from other funds	26,565	68,871	101,813	-
Other assets	-	214,845	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 712,651</u>	<u>\$ 4,188,019</u>	<u>\$ 28,909,707</u>	<u>\$ 3,514</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 10,334	\$ 338,941	\$ 839,232	\$ -
Due to other funds	-	-	68,871	3,946
Contracts payable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>10,334</u>	<u>338,941</u>	<u>908,103</u>	<u>3,946</u>
<b>FUND BALANCE</b>				
Designated - subsequent year expenditures	556,300	3,631,000	9,486,300	-
Reserved for encumbrance	-	-	1,656	-
Undesignated	146,017	218,078	18,513,648	(432)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance	<u>702,317</u>	<u>3,849,078</u>	<u>28,001,604</u>	<u>(432)</u>
Total liabilities and fund balance	<u>\$ 712,651</u>	<u>\$ 4,188,019</u>	<u>\$ 28,909,707</u>	<u>\$ 3,514</u>

Notes on Exhibit A-8 are an integral part of this statement.



Office Building Construction	Waste Water	Courthouse East Construction	Totals (Memorandum Only)	
			2001	2000
\$ -	\$ -	\$ 57,396	\$ 656,567	\$ 1,231,823
409,571	814,792	3,076,165	37,099,700	22,833,812
-	-	217,882	221,396	41,830
11,358	695,514	-	903,861	207,229
-	-	-	214,845	200,000
<u>\$ 420,729</u>	<u>\$ 1,510,306</u>	<u>\$ 3,351,443</u>	<u>\$ 39,096,369</u>	<u>\$ 24,514,694</u>
\$ -	\$ 50,000	\$ 239,124	\$ 1,477,651	\$ 274,767
-	-	-	72,817	445,673
-	-	-	-	706,977
-	50,000	239,124	1,550,468	1,427,417
198,050	-	3,112,066	16,983,716	16,364,579
-	-	253	1,909	236
222,679	1,460,306	-	20,560,296	6,722,462
<u>420,729</u>	<u>1,460,306</u>	<u>3,112,319</u>	<u>37,545,921</u>	<u>23,087,277</u>
<u>\$ 420,729</u>	<u>\$ 1,510,306</u>	<u>\$ 3,351,443</u>	<u>\$ 39,096,369</u>	<u>\$ 24,514,694</u>

# PARISH OF ASCENSION CAPITAL PROJECTS FUNDS

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2001  
(With comparative totals for 2000)

	<u>Fire District No. 1 Construction</u>	<u>East Ascension Drainage Project</u>	<u>Road Project</u>	<u>Sewer Project</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ 88,705	\$ -	\$ 9,414
Miscellaneous	<u>26,505</u>	<u>292,568</u>	<u>807,673</u>	<u>-</u>
Total revenues	26,505	381,273	807,673	9,414
<b>EXPENDITURES</b>				
Capital projects	<u>208,891</u>	<u>3,805,114</u>	<u>3,398,304</u>	<u>9,846</u>
Excess of expenditures over revenues	<u>(182,386)</u>	<u>(3,423,841)</u>	<u>(2,590,631)</u>	<u>(432)</u>
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in	310,100	-	18,430,623	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>310,100</u>	<u>-</u>	<u>18,430,623</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	127,714	(3,423,841)	15,839,992	(432)
<b>FUND BALANCE</b>				
Beginning of year	<u>574,603</u>	<u>7,272,919</u>	<u>12,161,612</u>	<u>-</u>
End of year	<u>\$ 702,317</u>	<u>\$ 3,849,078</u>	<u>\$ 28,001,604</u>	<u>\$ (432)</u>

Notes on Exhibit A-8 are an integral part of this statement.

Office Building Construction	Waste Water	Courthouse East Construction	Totals (Memorandum Only)	
			2001	2000
\$ -	\$ -	\$ 194,446	\$ 292,565	\$ 102,502
<u>11,158</u>	<u>45,146</u>	<u>189,221</u>	<u>1,372,271</u>	<u>1,236,031</u>
11,158	45,146	383,667	1,664,836	1,338,533
<u>7,004</u>	<u>3,500</u>	<u>734,960</u>	<u>8,167,619</u>	<u>5,625,691</u>
<u>4,154</u>	<u>41,646</u>	<u>(351,293)</u>	<u>(6,502,783)</u>	<u>(4,287,158)</u>
250,000	1,195,514	1,000,000	21,186,237	5,538,430
<u>(25,860)</u>	<u>(198,950)</u>	<u>-</u>	<u>(224,810)</u>	<u>(1,752)</u>
<u>224,140</u>	<u>996,564</u>	<u>1,000,000</u>	<u>20,961,427</u>	<u>(5,536,678)</u>
228,294	1,038,210	648,707	14,458,644	1,249,520
<u>192,435</u>	<u>422,096</u>	<u>2,463,612</u>	<u>23,087,277</u>	<u>21,837,757</u>
<u>\$ 420,729</u>	<u>\$ 1,460,306</u>	<u>\$ 3,112,319</u>	<u>\$ 37,545,921</u>	<u>\$ 23,087,277</u>

**PARISH OF ASCENSION  
FIRE DISTRICT NO. 1 CONSTRUCTION FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Interest	\$ <u>21,300</u>	\$ <u>26,505</u>	\$ <u>5,205</u>	\$ <u>-</u>
<b>EXPENDITURES</b>				
Capital projects				
Landscape and architectural	25,000	11,675	13,325	27,620
Contract payments	323,700	192,647	131,053	31,470
Miscellaneous	<u>1,000</u>	<u>4,569</u>	<u>(3,569)</u>	<u>-</u>
Total expenditures	<u>349,700</u>	<u>208,891</u>	<u>140,809</u>	<u>59,990</u>
Excess expenditures over revenues	(328,400)	(182,386)	146,014	(59,990)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
Fire District No. 1 Fund	<u>310,100</u>	<u>310,100</u>	<u>-</u>	<u>100,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures	\$ <u>(18,300)</u>	127,714	\$ <u>146,014</u>	40,910
<b>FUND BALANCE</b>				
Beginning of year		<u>\$74,603</u>		<u>\$33,693</u>
End of year		\$ <u>702,317</u>		\$ <u>574,603</u>

Notes on Exhibit A-8 are integral part of this statement.

**PARISH OF ASCENSION  
EAST ASCENSION DRAINAGE PROJECT FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Intergovernmental				
FEMA reimbursement	\$ 82,550	\$ 83,705	\$ 155	\$ .
Miscellaneous				
Interest	<u>359,000</u>	<u>292,568</u>	<u>(66,432)</u>	<u>486,666</u>
Total revenue	<u>447,550</u>	<u>381,273</u>	<u>(66,277)</u>	<u>486,666</u>
<b>EXPENDITURES</b>				
Capital projects				
Contract payments	1,950,000	1,380,735	69,265	1,491,503
Capital outlay - right-of-way	1,200,000	1,336,587	(136,587)	447,004
Engineer	650,000	480,188	169,812	421,269
Miscellaneous	<u>200,000</u>	<u>107,604</u>	<u>92,396</u>	<u>5,520</u>
Total expenditures	<u>4,000,000</u>	<u>3,805,114</u>	<u>194,886</u>	<u>2,365,296</u>
Excess of expenditures over revenues	<u>\$ (3,552,450)</u>	<u>(3,423,841)</u>	<u>\$ 128,609</u>	<u>(1,878,630)</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>7,272,919</u>		<u>9,151,549</u>
End of year		<u>\$ 3,849,078</u>		<u>\$ 7,272,919</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
ROAD PROJECT FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	2001		Variance -	2000
	Budget	Actual	favorable (unfavorable)	Actual
<b>REVENUES</b>				
Miscellaneous				
Interest	\$ 400,000	\$ 807,573	\$ 407,573	\$ 665,569
<b>EXPENDITURES</b>				
Capital projects				
Contract payments	9,106,140	2,024,013	7,082,127	2,054,175
Professional	1,310,180	1,374,291	(64,111)	478,791
Total expenditures	10,416,320	3,398,304	7,018,016	2,532,966
Excess of expenditures over revenues	(10,016,320)	(2,590,631)	7,425,689	(1,867,397)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in:				
Sales & Use Tax District No. 1 Fund	867,900	1,944,619	1,076,719	897,513
Sales & Use Tax District No. 1 Reserve	700,000	700,000	-	-
Sales & Use Tax District No. 1 Sinking	13,040,100	12,882,005	(158,095)	-
Sales & Use Tax District No. 2 Fund	2,464,100	7,903,999	439,899	2,425,917
Total other financing sources	17,072,100	18,430,623	1,358,523	3,323,430
Excess (deficiency) of revenues and other financing sources over expenditures	\$ 7,055,780	15,839,992	\$ 8,784,212	1,456,033
<b>FUND BALANCE</b>				
Beginning of year		12,161,612		10,705,579
End of year		\$ 28,001,604		\$ 12,161,612

Notes on Exhibit A-8 are an integral part of this statement.

# PARISH OF ASCENSION SEWER PROJECT FUND

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Intergovernmental				
LA Community Development Block Grant	\$ <u>275,000</u>	\$ <u>9,414</u>	\$ <u>(265,586)</u>	\$ <u>41,830</u>
<b>EXPENDITURES</b>				
Capital projects				
Engineering	<u>10,000</u>	<u>3,514</u>	<u>6,486</u>	<u>41,830</u>
Administration	<u>265,000</u>	<u>6,332</u>	<u>258,668</u>	<u>-</u>
Total expenditures	<u>275,000</u>	<u>9,846</u>	<u>265,154</u>	<u>41,830</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	<u>(432)</u>	\$ <u>(432)</u>	<u>-</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>-</u>		<u>-</u>
End of year		\$ <u>(432)</u>		\$ <u>-</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
OFFICE BUILDING CONSTRUCTION FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>Variance -</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Interest	\$ 1,000	\$ 11,158	\$ 10,158	\$ -
<b>EXPENDITURES</b>				
Capital projects				
Landscape and architectural	7,500	7,004	496	20,000
Contract payments	207,500	-	207,500	-
Miscellaneous	4,500	-	4,500	2,902
Total expenditures	219,500	7,004	212,496	22,902
Excess (deficiency) of revenues over expenditures	(218,500)	4,154	222,654	(22,902)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
General Fund	15,300	15,300	-	-
Road and Bridge Fund	84,700	84,700	-	-
E.A. Drainage Fund	27,000	27,000	-	-
E. A. Drainage Restricted Fund	69,400	69,400	-	-
West Ascension Drainage Fund	6,100	6,100	-	-
Health Unit Fund	13,600	13,600	-	-
Recreation Fund	28,000	28,000	-	-
Jail Fund	5,900	5,900	-	-
Operating transfers out				
General Fund	(5,595)	(5,595)	-	-
Road and Bridge Fund	(5,595)	(5,595)	-	-
East Ascension Drainage Fund	(5,595)	(5,595)	-	-
East Ascension Drainage Restricted Fund	(5,595)	(5,595)	-	-
Health Unit Fund	(3,480)	(3,480)	-	-
Total other financing sources (uses)	224,140	224,140	-	-
Excess (deficiency) of revenues and other financing sources over expenditures	\$ 5,640	228,294	\$ 222,654	(22,902)
<b>FUND BALANCE</b>				
Beginning of year		192,435		215,337
End of year		\$ 420,729		\$ 192,435

Notes on Exhibit A-8 are integral part of this statement.



**PARISH OF ASCENSION  
WASTE WATER FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001

(With comparative actual totals for 2000)

	2001		Variance - favorable (unfavorable)	2000 Actual
	Budget	Actual		
<b>REVENUES</b>				
Miscellaneous				
Interest	\$ 3,500	\$ 45,146	\$ 41,646	\$ 6,696
<b>EXPENDITURES</b>				
Capital projects				
Engineering	-	3,500	(3,500)	99,000
Excess (deficiency) of revenues over expenditures	3,500	41,646	38,146	(92,904)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
Sales & Use Tax District No. 1 Fund	695,514	695,514	-	515,000
Insurance Fund	500,000	500,000	-	-
Operating transfers out				
Sewer District No. 6	(50,000)	(50,000)	-	-
Trailorland Sewer System Fund	(148,950)	(148,950)	-	-
Total other financing sources	996,564	996,564	-	515,000
Excess of revenues and other financing sources over expenditures	\$ 1,000,064	1,038,210	\$ 38,146	422,096
<b>FUND BALANCE:</b>				
Beginning of year		422,096		-
End of year		\$ 1,460,306		\$ 422,096

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
COURTHOUSE EAST CONSTRUCTION FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2001  
(With comparative actual totals for 2000)

	<u>2001</u>		<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>
			<u>Actual</u>
<b>REVENUES</b>			
Intergovernmental			
Grants	600,000	194,446	(405,554)
Miscellaneous			
Interest and other	<u>420,001</u>	<u>189,221</u>	<u>(230,780)</u>
Total revenues	<u>1,020,001</u>	<u>383,667</u>	<u>(636,334)</u>
<b>EXPENDITURES</b>			
Capital projects			
Contract payments	625,000	423,621	201,379
Engineering	160,000	212,801	(52,801)
Professional and other	<u>50,000</u>	<u>98,528</u>	<u>(48,528)</u>
Total expenditures	<u>835,000</u>	<u>734,960</u>	<u>100,040</u>
Excess (deficiency) of revenues over expenditures	<u>185,001</u>	<u>(351,293)</u>	<u>(536,294)</u>
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in			
General Fund	1,000,000	1,000,000	-
Supplemental Environment Project Fund	-	-	-
Total other financing sources	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ 1,185,001</u>	<u>648,707</u>	<u>\$ (536,294)</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>2,463,612</u>	<u>1,000,090</u>
End of year		<u>\$ 3,112,319</u>	<u>\$ 2,463,612</u>

Notes on Exhibit A-8 are an integral part of this statement.



## **PARISH OF ASCENSION**

### **GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS**

This group of accounts is used to account for general long-term liabilities of the Parish of Ascension that have not matured

**PARISH OF ASCENSION**  
**COMBINING STATEMENT OF GENERAL LONG-TERM DEBT**

December 31, 2001

**AMOUNT AVAILABLE AND  
TO BE PROVIDED FOR  
THE PAYMENT OF GENERAL  
LONG-TERM DEBT**

Totals  
2001      2000

	Sales and Use tax Series 1996 and 2001	East Ascension Major Drainage Series 1996 and 1999	General Obligation Bonds/ Certificate of Indebtedness	Lease Payable/ Promissory Notes	Accrued Vacation Leave	
Amount available in debt service funds for debt retirement	\$ 697,639	\$ 2,371,054	\$ 414,290	\$	\$	\$ 3,482,983 \$ 4,732,561
Amount to be provided for debt retirement	<u>16,322,361</u>	<u>15,503,946</u>	<u>224,710</u>	<u>207,584</u>	<u>738,454</u>	<u>32,997,055</u> <u>21,034,377</u>
Total available and to be provided for retirement of general long-term debt	<u>\$ 17,020,000</u>	<u>\$ 17,875,000</u>	<u>\$ 639,000</u>	<u>\$ 207,584</u>	<u>\$ 738,454</u>	<u>\$ 36,480,038</u> <u>\$ 25,766,938</u>
<b>GENERAL LONG-TERM DEBT PAYABLE</b>						
Bonds payable and accrued vacation	<u>\$ 17,020,000</u>	<u>\$ 17,875,000</u>	<u>\$ 639,000</u>	<u>\$ 207,584</u>	<u>\$ 738,454</u>	<u>\$ 36,480,038</u> <u>\$ 25,766,938</u>

Notes on Exhibits A-B are an integral part of this statement.



**PARISH OF ASCENSION**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

## PARISH OF ASCENSION

Donaldsonville, Louisiana

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2001

Grantor/State Pass-through/ Program name/ Location of Project	CFDA Number	Grant Amount	Balance January 1	Federal Receipts	Federal Expenditures	Balance December 31
Other Federal Assistance - Primary Government						
Federal Emergency Management Agency/ State of Louisiana/Office of Emergency Preparedness Hazard Mitigation Grant	83.548	\$ -	\$ 8,116	\$ 20,682	\$ 22,466	\$ 9,900
United States Department of Housing and Urban Development/ Louisiana Office of Eligibility Determination/ Emergency Shelter	14.231	-	8,383	10,761	4,839	2,461
Federal Emergency Management Agency/ State of Louisiana/Office of Emergency Preparedness Flood Mitigation Assistance Program Phase I	83.536	-	-	262,530	214,354	(48,176)
Phase II	83.536	-	-	-	4,881	4,881
United States Department of Housing and Urban Development/Office of Community Planning and Development/ HUD - EDI Special Project	-	200,000	51,522	186,230	136,400	1,692
Department of Housing and Urban Development/ Louisiana Office of Community Development/ Louisiana Community Development Block Grant	14.228	600,000	41,830	47,730	9,414	3,514
United States Department of Justice/Office of Juvenile Justice and Delinquency Prevention/Drug-Free Communities Support Program	16.729	100,000	-	-	5,555	5,555
United States Department of Housing and Urban Development/Office of Community Development Louisiana Community Development Block Grant	14.228	1,000,000	-	-	31,629	31,629



## PARISH OF ASCENSION

Donaldsonville, Louisiana

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2001

Grantor/State Pass-through/ Program name/ Location of Project	CFDA Number	Grant Amount	Balance January 1	Federal Receipts	Federal Expenditures	Balance December 31
<u>Other Federal Assistance - Primary Government</u>						
Department of Health and Human Services/ State of Louisiana/Capital Area Human Services District/Block Grants for Prevention and Treatment of Substance Abuse	91.959	102,974	44,317	139,310	110,489	15,496
Federal Emergency Management Agency/ State of Louisiana/Office of Emergency Preparedness /Terrorism Consequence Management Preparedness Assistance	83.552	7,500	-	7,500	7,500	-
United States Department of Education/Louisiana Office of the Governor/Governor's Safe and Drug Free Program	84.186	-	11,958	35,776	40,415	16,597
Totals - Other Federal Assistance - Primary Government			166,126	710,519	587,942	43,549
<u>Major Programs Federal Assistance - Primary Government</u>						
Federal Emergency Management Agency/ Department of Public Safety/Office of Emergency Preparedness /Public Assistance/Tropical Storm Allison	83.544	-	-	587,218	587,218	-
United States Department of Housing and Urban Development/ Department of Housing and Community Affairs/ Section 8 Housing	14.871	-	23,955	347,301	368,471	44,225
Total Federal Assistance			\$ 189,181	\$ 1,645,038	\$ 1,543,631	\$ 87,774

## **PARISH OF ASCENSION**

### **NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the year ended December 31, 2001

#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **General**

The Parish of Ascension's Schedule of Federal Awards presents the activity of the federal financial assistance programs of the Parish. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed-through other government agencies are included on the schedule.

##### **Basis of Accounting**

The Parish of Ascension's Schedule of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the Parish's financial statements for the year ended December 31, 2001.

**PARISH OF ASCENSION**

**SPECIAL INDEPENDENT AUDITORS' REPORTS**



**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Chairman and Members  
of the Ascension Parish Council  
Donaldsonville, Louisiana

We have audited the general-purpose financial statements of the **PARISH OF ASCENSION** as of and for the year ended December 31, 2001, and have issued our report thereon dated May 3, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We did not audit the financial statements of the Ascension Parish Library, a blended component unit, or the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District  
Ascension Parish Sheriff  
Ascension Parish Clerk of Court  
Ascension Parish Assessor  
Ascension Parish Court  
Twenty-Third Judicial District Indigent Defender Board  
Twenty-Third Judicial District Judicial Expense Fund  
Ascension Parish Communication District  
East Ascension Hospital Service District  
West Ascension Hospital Service District  
Ascension Parish Water Works District No. 2

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, was based on the report of the other auditors.

Furthermore, the compliance with certain provisions of laws, regulations, contracts and grants and internal control over financial reporting of the Ascension Parish Library and the discretely presented component units listed above were evaluated by other auditors and those reports, if any, can be found in the separately issued financial reports of each such unit.

## Compliance

As part of obtaining reasonable assurance about whether the **PARISH OF ASCENSION's** general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as items 2001-1, 1999-10 and 1998-1.

## Internal Control Over Financial Reporting

In planning and performing our audit, we considered the **PARISH OF ASCENSION's** internal control over financial reporting to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the **PARISH OF ASCENSION**, in a separate letter dated May 3, 2002.

This report is intended solely for the information and use of the Parish Council and management, the Louisiana Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Faulk & Winkler, LLC*

Certified Public Accountants

Baton Rouge, Louisiana  
May 3, 2002



**INDEPENDENT AUDITORS' REPORT ON  
PARISH SYSTEM OF ROAD TRANSPORTATION**

Honorable Chairman and Members  
of the Ascension Parish Council  
Donaldsonville, Louisiana

We have audited the general-purpose financial statements of the **PARISH OF ASCENSION** as of and for the year ended December 31, 2001, and have issued our report thereon dated May 3, 2002.

We did not audit the financial statements of the Ascension Parish Library, a blended component unit, or the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District  
Ascension Parish Sheriff  
Ascension Parish Clerk of Court  
Ascension Parish Assessor  
Ascension Parish Court  
Twenty-Third Judicial District Indigent Defender Board  
Twenty-Third Judicial District Judicial Expense Fund  
Ascension Parish Communication District  
East Ascension Hospital Service District  
West Ascension Hospital Service District  
Ascension Parish Water Works District No. 2

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included, was based on the report of the other auditors.

Furthermore, the compliance with certain provisions of laws, regulations, contracts and grants and internal control over financial reporting of the Ascension Parish Library and the discretely presented component units listed above were evaluated by other auditors and those reports, if any, can be found in the separately issued financial reports of each such unit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller of the United States, and Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the **PARISH OF ASCENSION**, is the responsibility of the Parish of Ascension's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we tested the Parish of Ascension's compliance with Louisiana Revised Statutes 48:751-760, the Parish Transportation Act, relating to the adoption of a parish system of road administration. However, the objective of our audit of the general-purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of material noncompliance with the provisions of the Parish Transportation Act.

This report is intended solely for the information and use of the Parish Council and management, and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

*Faulk & Winkler, LLC*

Certified Public Accountants

Baton Rouge, Louisiana  
May 3, 2002



**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Honorable Chairman and Members  
of the Ascension Parish Council  
Donaldsonville, Louisiana

**Compliance**

We have audited the compliance of the **PARISH OF ASCENSION** with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. The **PARISH OF ASCENSION's** major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the **PARISH OF ASCENSION's** management. Our responsibility is to express an opinion on the **PARISH OF ASCENSION'S** compliance based on our audit.

We did not audit the financial statements of the Ascension Parish Library, a blended component unit, or the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District  
Ascension Parish Sheriff  
Ascension Parish Clerk of Court  
Ascension Parish Assessor  
Ascension Parish Court  
Twenty-Third Judicial District Indigent Defender Board  
Twenty-Third Judicial District Judicial Expense Fund  
Ascension Parish Communication District  
East Ascension Hospital Service District  
West Ascension Hospital Service District  
Ascension Parish Water Works District No. 2

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included, was based on the report of the other auditors.

Furthermore, the compliance with certain provisions of laws, regulations, contracts and grants and internal control over financial reporting of the Ascension Parish Library and the discretely presented component units listed above was evaluated by other auditors and those reports, if any, can be found in the separately issued financial reports of each such unit



We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the **PARISH OF ASCENSION's** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Parish of Ascension's compliance with those requirements.

In our opinion, the Parish of Ascension, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001.

### **Internal Control Over Compliance**

The management of the **PARISH OF ASCENSION** is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Parish of Ascension's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Parish Council and management, the Louisiana Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Faulk & Winkler, LLC*  
Certified Public Accountants

Baton Rouge, Louisiana  
May 3, 2002

# **PARISH OF ASCENSION**

Donaldsonville, Louisiana

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the year ended December 31, 2001

### **1) Summary of Auditors' Results:**

- A) The type of report issued on the general purpose financial statements: **Unqualified opinion**
  - B) Reportable conditions in internal control were disclosed by the audit of Financial Statements: **None**  
Material weaknesses: **None**
  - C) Noncompliance which is material to the general purpose financial statements: **None**
  - D) Reportable conditions in internal control over major programs: **None**
  - E) The type of report issued on compliance for major programs: **Unqualified opinion**
  - F) Any audit findings which are required to be reported under Section 510 (a) of OMB Circular A-133: **None**
  - G) Major programs:
    - U.S. Department of Housing and Urban Development
    - Department of Housing and Community Affairs
    - Section 8 Housing - Existing/Parish
    - C.F.D.A. 14.855
  - H) Dollar threshold used to distinguish between Type A and Type B programs: **\$ 300,000**
  - I) Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133: **No**
- 2) Findings relating to the financial statements reported in accordance with Government Auditing Standards: **See 2001-1, 1999-10 and 1998-1**
  - 3) Findings and questioned cost relating to federal awards: **None**

**PARISH OF ASCENSION**  
Donaldsonville, Louisiana

**SUMMARY OF FINDINGS AND QUESTIONED COSTS**

For the year ended December 31, 2001

**2001-1 Parochial Employees Retirement System**

**Finding:**

During the year ended December 31, 2001, three employees with the Criminal Court fund were eligible to participate in the Parochial Employees Retirement System, but were not receiving this retirement benefit. As a result, the Parish should have provided these employees retirement benefits as provided in the enrollment requirements of the Parochial Employees Retirement System.

**Recommendation:**

We recommend that the Parish revise its retirement system enrollment procedures to ensure that eligible employees are provided the retirement benefit offered by the Parish through the Parochial Employees Retirement System. Additionally, the three employees should be offered this retirement benefit.

**Management's Corrective Action Plan:**

In 2002, the three employees were enrolled in the Parochial Employees Retirement System. These employees are employed through the Criminal Court system, which is administered independently of Parish operations. As a result, this was considered a unique circumstance concerning employee retirement enrollment. In any event, the Parish has revised its enrollment procedures to review these types of instances so that eligible employees are properly enrolled in the retirement system.

## **PARISH OF ASCENSION**

Donaldsonville, Louisiana

### **SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

For the year ended December 31, 2001

#### **1999-10 Louisiana Environmental Quality Act**

##### **Prior Year Finding:**

In May 2000, the Louisiana Department of Environmental Quality (DEQ) issued compliance orders relating to three sewer systems operated by the Parish. The orders cite non-filing of required discharge monitoring reports (DMRs). The finding is in violation of the Louisiana Environmental Quality Act. The Parish subsequently filed the DMRs in June 2000.

The sewer systems cited were:

- Country Ridge Subdivision (Sewer District No. 6)
- Butch Gore Ball Park
- Ascension Parish Jail

During 2001, the Parish constructed a sewer treatment system for Sewer District No. 6. The DEQ order related to the permit issued for the new system. During 2001, the Parish completed construction of the new system in Sewer District No. 6. As a result, the Parish filed the DMRs as requested. However, samples taken during 2001 indicated that the system was discharging treated water above levels required by environmental regulations. In 2002, the Parish indicated that the samples filed were in compliance with levels permitted.

The system at Butch Gore Ball Park was corrected during 2001. The Parish filed the DMRs as required by DEQ. According to the Parish engineer, the samples taken indicated that the system was operating within environmental guidelines.

Finally, the DMR's for the Ascension Parish Jail have been filed in accordance with the DEQ order. However, the system is in need of various modifications to discharge treated water in compliance with the permit issued by DEQ. No substantial changes occurred to the system during 2001.

Based on the monitoring reports taken by the Parish, the systems at Sewer District No. 6 and the Ascension Parish Jail were discharging treated water in violation of law during 2001. As a result, the Parish has hired sewer treatment operating consultants to assist with identifying the problems with each system and developing the action needed to resolve the issue.

The DEQ has not responded to the Parish on the compliance orders.

**Recommendation:**

The Parish should adhere to the compliance orders, the Louisiana Environmental Quality Act and other environmental regulations for the sewer systems operated. The Parish has filed the DMRs as required by the compliance orders. However, two systems were in non-compliance during 2001. In particular, the Jail system has not been addressed to comply with environmental regulations.

**Management's corrective action plan:**

Management intends to timely submit the required DMRs in the future and has assigned the Parish engineer the responsibility of testing, reporting and timely submitting these reports. In addition, the Parish has employed an independent contractor to collect samples, have these samples analyzed, and complete the DMRs for delivery to the Parish engineer for timely submission. Additionally, various alternatives are being explored concerning operating the systems in accordance with environmental regulations.

The Parish modified the two systems at Sewer District No. 6 and Butch Gore Park during 2001 and 2002 to be in compliance with environmental laws. The Parish is exploring the means necessary to resolve the system at the Ascension Parish Jail, and anticipates resolution of the matter in 2002.

**1998-1 Clean Water Act and the National Pollutant Discharge Elimination System program  
(Resolved)****Prior Year Finding:**

The United States Environmental Protection Agency (EPA) issued two administrative orders concerning a wastewater treatment system operated by the Ascension Parish Sewerage District No. 6. The orders cited the discharge of pollutants from the system, lack of an operating permit and non-filing of required monthly discharge monitoring reports. The findings are violations of the Clean Water Act and the National Discharge Elimination System program.

The Parish entered into two consent agreements with EPA in October 1999 and December 2001 to settle the matters cited above. In accordance with the consent agreements, the Parish agreed to commit \$375,000 to construct a sewer treatment system to replace the non-compliant system in place. In addition, the Sewer District No. 6 Board of Directors was abolished in August 1999. Finally, the Parish incurred fines amounting to \$33,000 (\$15,000 during 2001) as a result of these violations. The system construction was completed during 2001.

Subsequent to December 31, 2001, the Parish made the necessary modifications and is operating the system at Sewer District No. 6 in a compliant manner. Additionally, the required DMRs are being filed with the appropriate federal and state agencies as required.

Finally, the Parish is committed to adhering to the Clean Water Act and the national pollutant discharge elimination system program. Based on the action taken by the Parish, this matter is considered resolved. However, see 1999-10 finding.

## **PARISH OF ASCENSION**

### **STATISTICAL SECTION**

The accompanying pages are for use in comparing the results of 2001 operations and amounts to those of prior years. The significance of the information is the long-term trends associated with the statistics.



**INDEPENDENT AUDITORS' REPORT ON  
SUPPLEMENTARY INFORMATION**

Honorable President and Members  
of the Ascension Parish Council,  
Donaldsonville, Louisiana

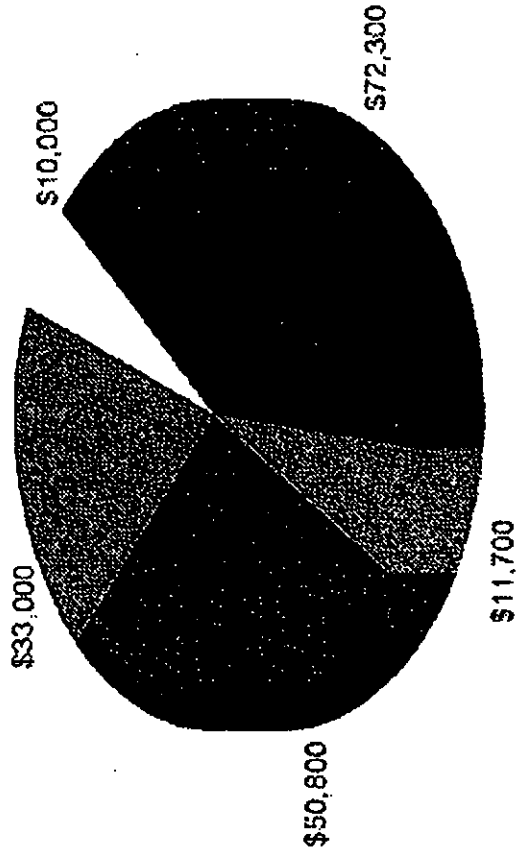
Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The supplementary information on pages S-2 to S-23 is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. The supplementary information for the years ended December 31, 2000, 1999, 1998, and 1997, has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

*Faulk & Winkler, LLC*

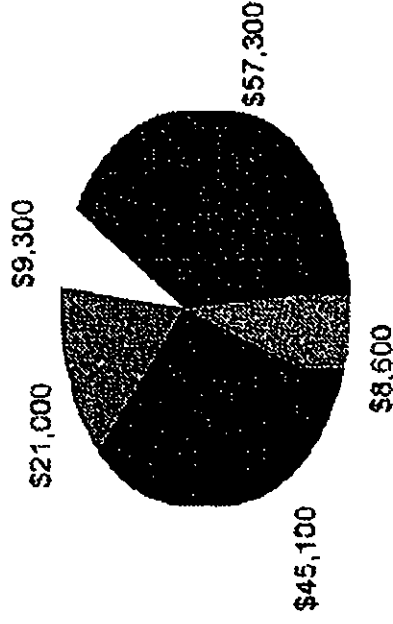
Certified Public Accountants

Baton Rouge, Louisiana  
May 3, 2002

# **TOTAL ASSETS\* - PRIMARY GOVERNMENT** **PARISH OF ASCENSION**



DECEMBER 31, 2001



DECEMBER 31, 2000

■ CASH & INVESTMENTS	▨ ACCTS RECEIVABLE	■ GFA
▨ REQUIRED FOR DEBT	OTHER	

TOTAL ASSETS = \$ 177,800,000

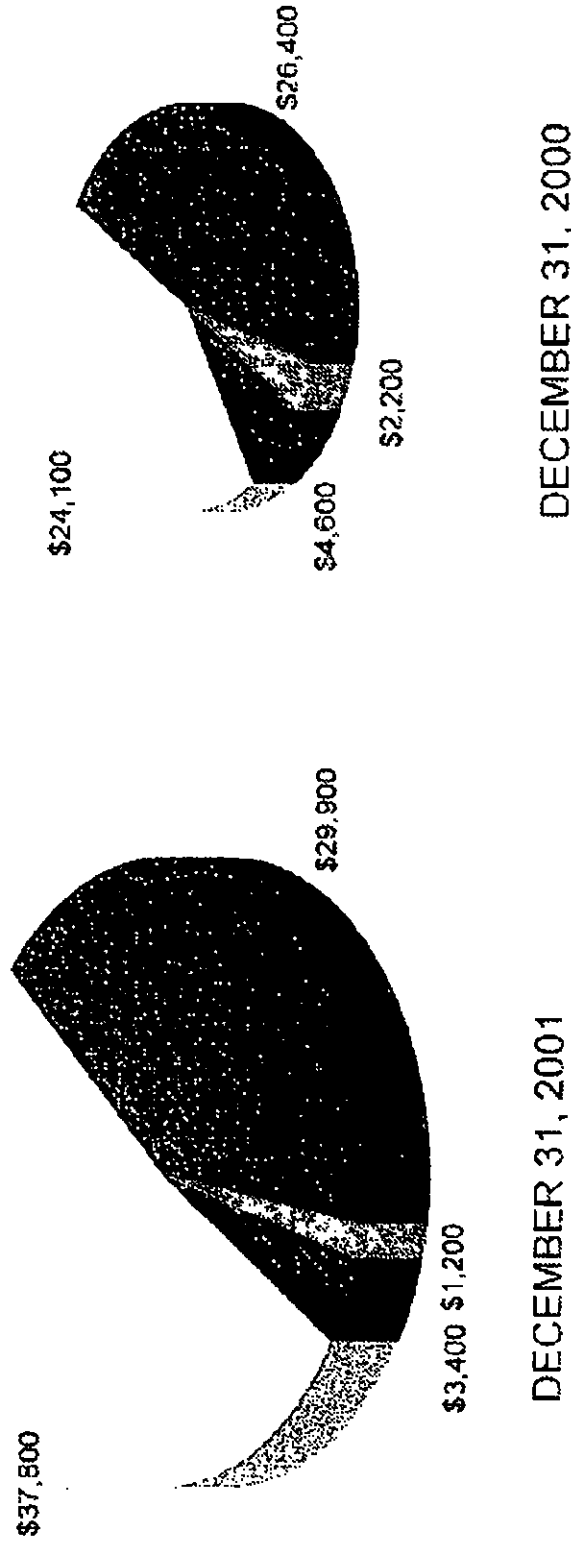
TOTAL ASSETS = \$ 141,300,000

\* IN THOUSANDS



# CASH & INVESTMENTS\* - PRIMARY GOVERNMENT PARISH OF ASCENSION

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DECEMBER 31, 2001

DECEMBER 31, 2000

SPECIAL REVENUE AND GENERAL	PROPRIETARY FUNDS	DEBT SERVICE	CAPITAL PROJECTS
-----------------------------	-------------------	--------------	------------------

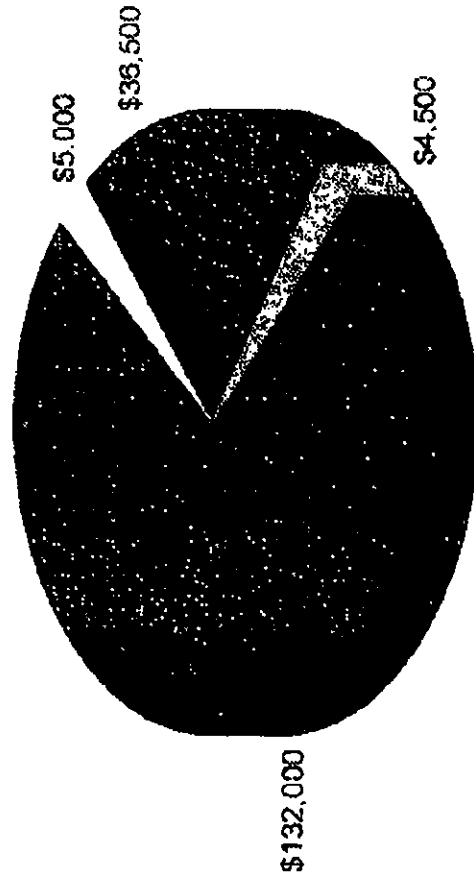
TOTAL CASH & INV. = \$ 72,300,000

TOTAL CASH & INV. = \$ 57,300,000

\* IN THOUSANDS

# LIABILITIES & FUND EQUITY\* - PRIMARY GOVERNMENT PARISH OF ASCENSION

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DECEMBER 31, 2001



DECEMBER 31, 2000

ACCTS PAY	BONDED DEBT	DUE TO FUNDS	FUND EQUITY
-----------	-------------	--------------	-------------

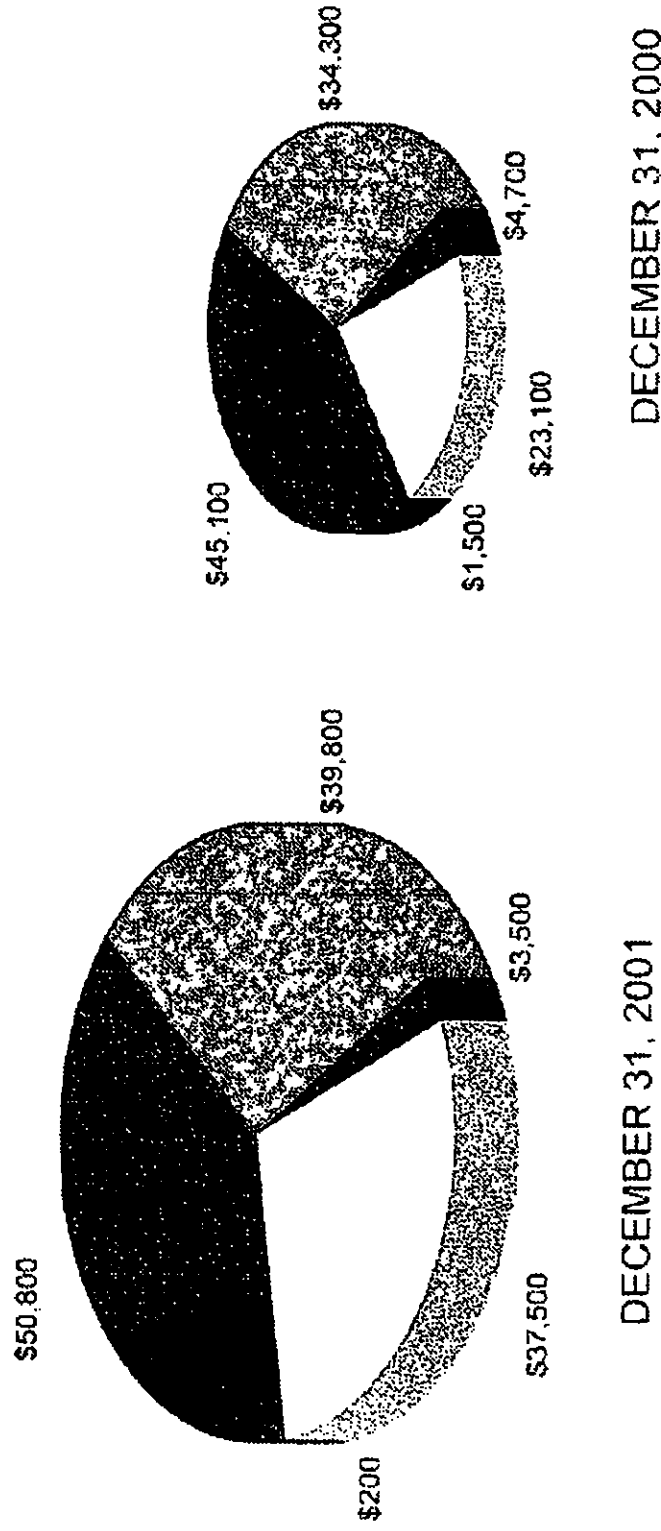
TOTAL LIABILITIES = \$46,000,000  
TOTAL EQUITY = \$132,000,000

TOTAL LIABILITIES = \$32,600,000  
TOTAL EQUITY = \$108,700,000

\*IN THOUSANDS

# FUND EQUITY\* - PRIMARY GOVERNMENT

## PARISH OF ASCENSION



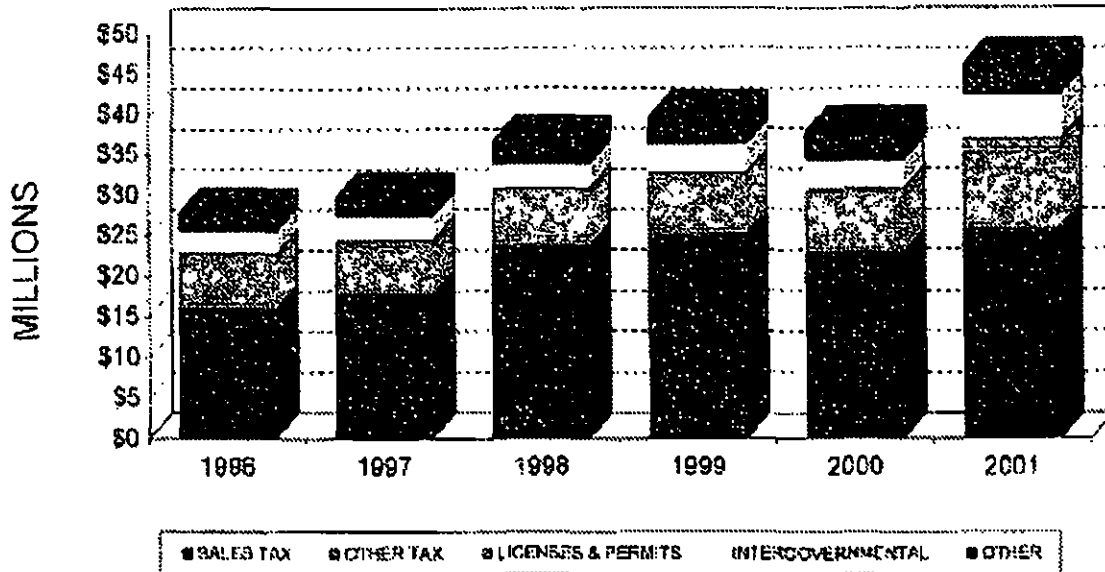
■ SPECIAL REVENUE AND GENERAL ■ DEBT SERVICE ■ CAPITAL PROJECTS ■ INTERNAL SERVICE ■ GEN FIXED ASSETS

TOTAL EQUITY = \$ 131,800,000

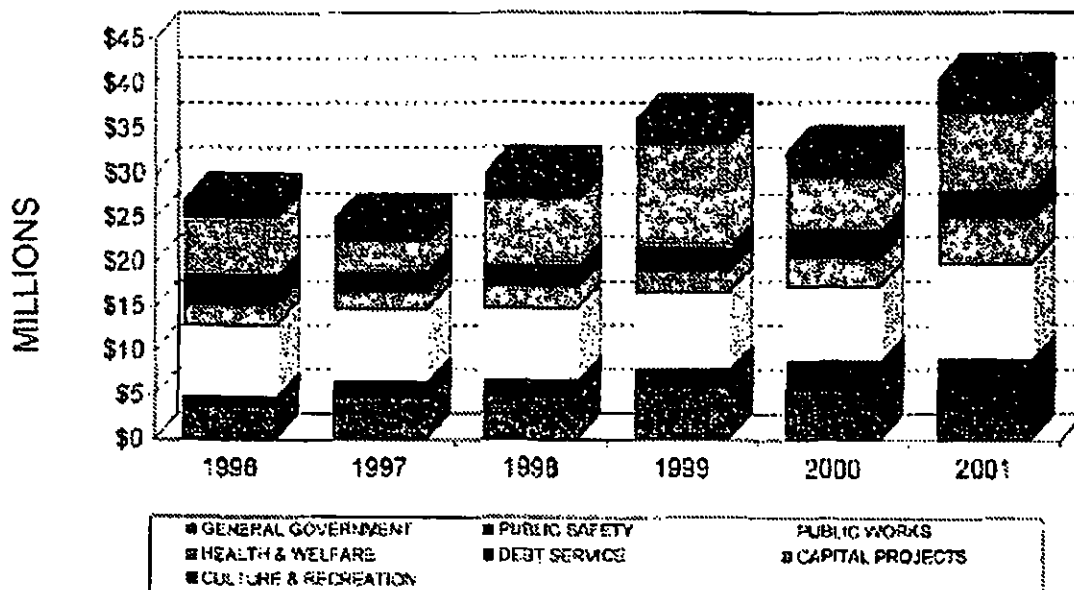
TOTAL EQUITY = \$ 108,700,000

\* IN THOUSANDS

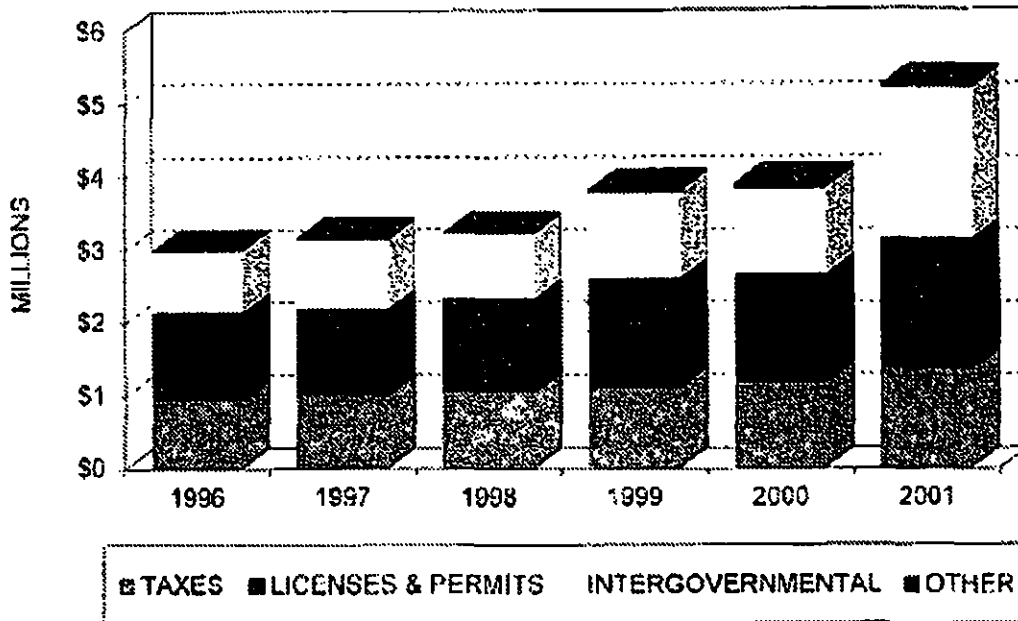
REVENUES - PRIMARY GOVERNMENT  
GOVERNMENTAL FUND TYPE ONLY  
PARISH OF ASCENSION



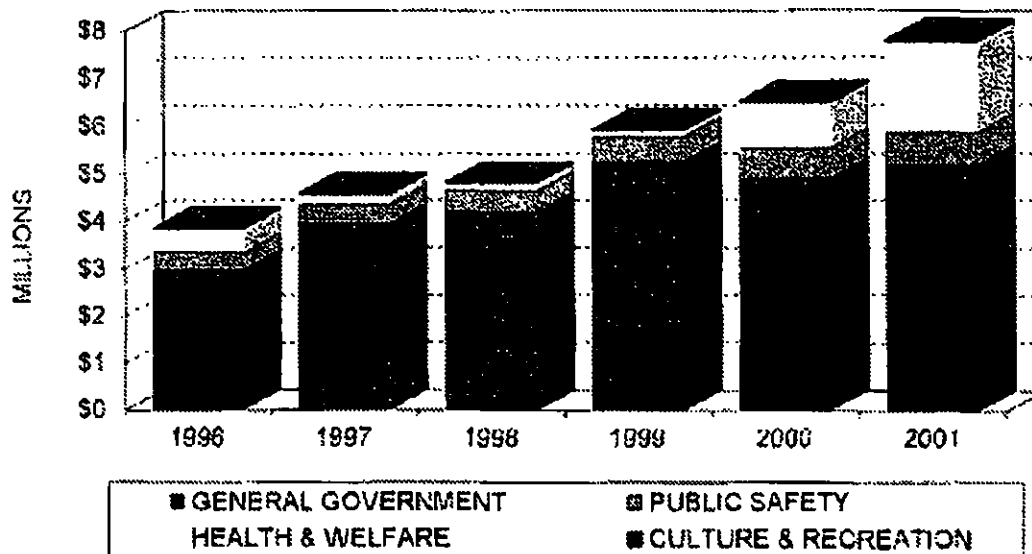
EXPENDITURES - PRIMARY GOVERNMENT  
GOVERNMENTAL FUND TYPE ONLY  
PARISH OF ASCENSION



## GENERAL FUND REVENUES PARISH OF ASCENSION

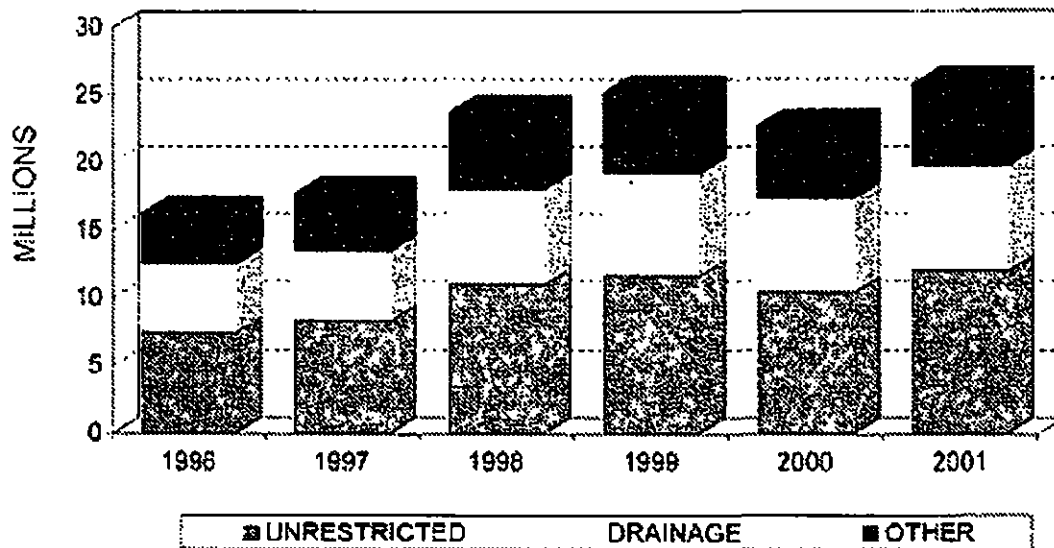


## GENERAL FUND EXPENDITURES PARISH OF ASCENSION

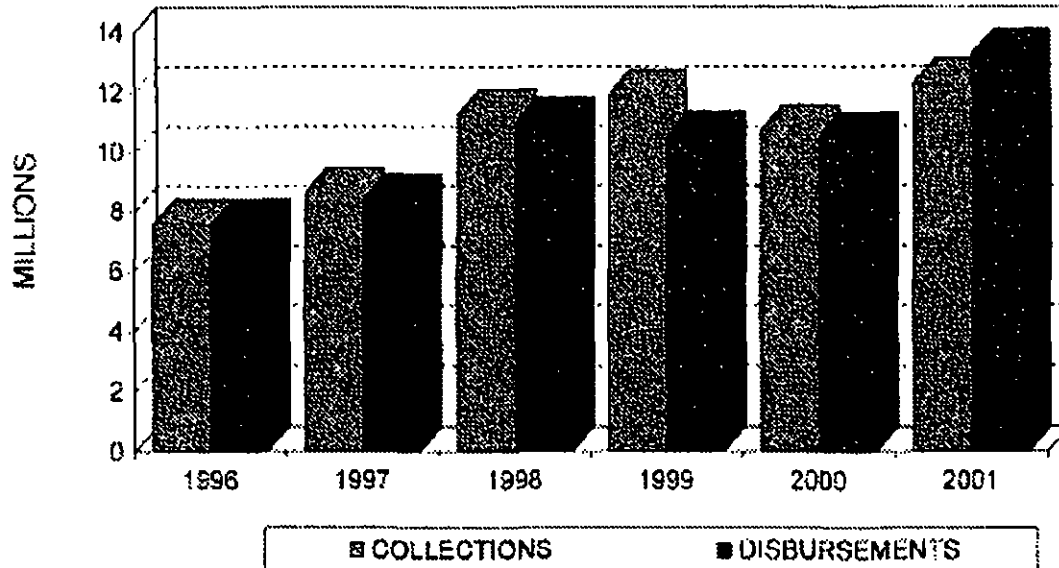


# SALES TAX COLLECTIONS RESTRICTED & UNRESTRICTED PARISH OF ASCENSION

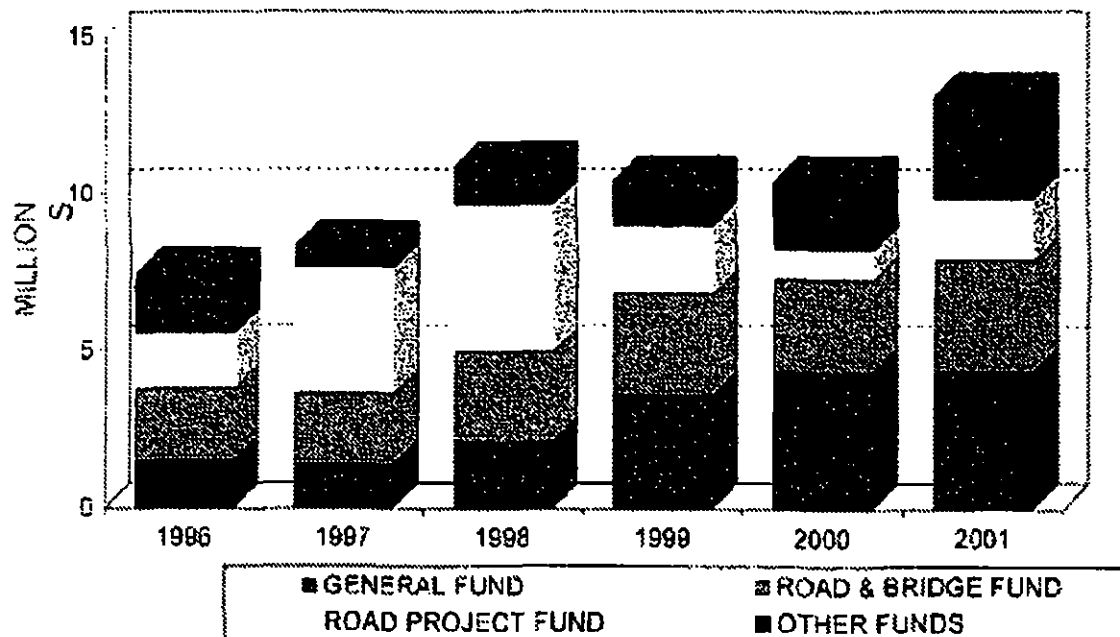
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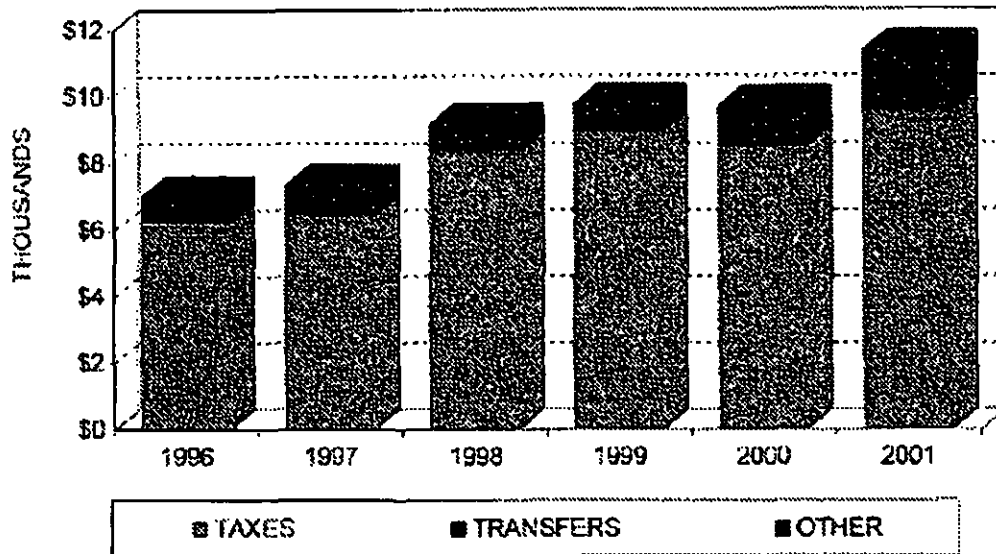
# **UNRESTRICTED SALES TAX COLLECTIONS & DISBURSEMENTS PARISH OF ASCENSION**



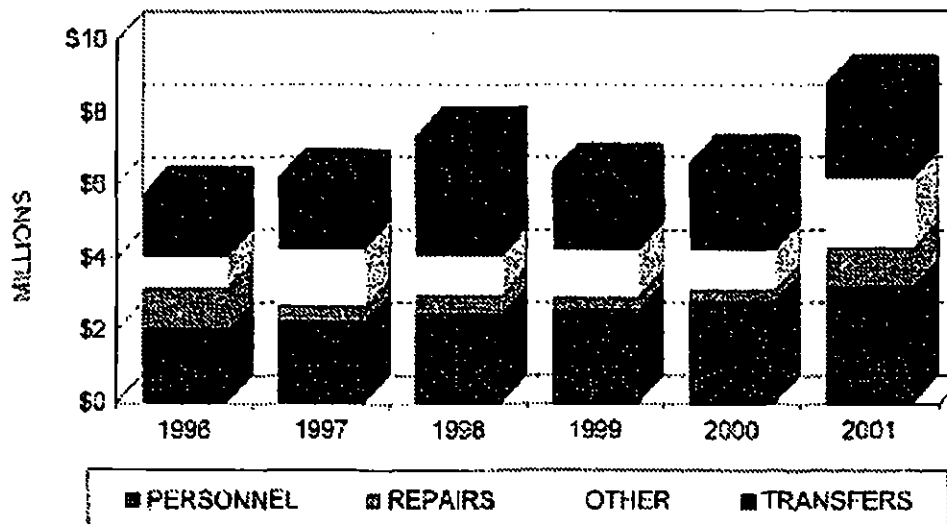
# **UNRESTRICTED UNDEDICATED SALES TAX TRANSFERS PARISH OF ASCENSION**



## EAST ASC DRAIN REVENUES PARISH OF ASCENSION

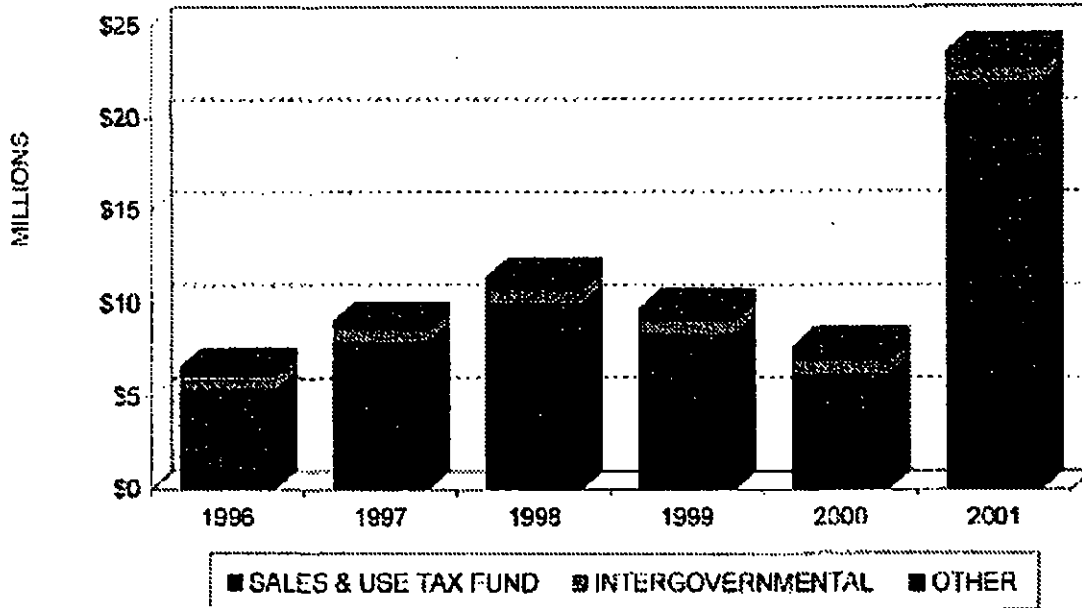


## EAST ASC DRAIN EXPENDITURES PARISH OF ASCENSION

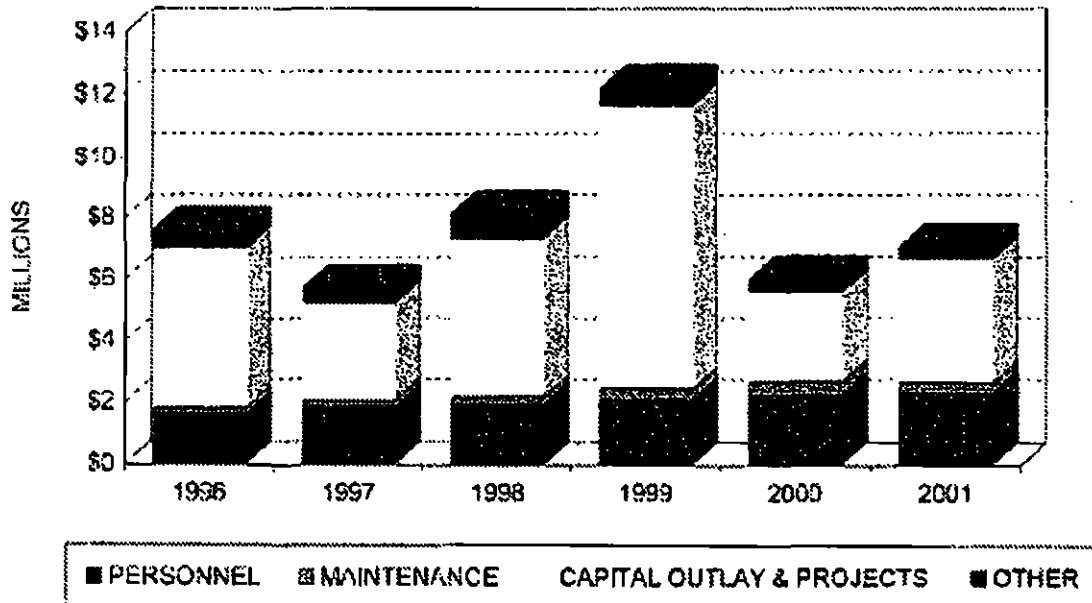




# ROAD CONSTRUCTION AND MAINTENANCE RESOURCES PARISH OF ASCENSION



# ROAD CONSTRUCTION AND MAINTENANCE EXPENDITURES PARISH OF ASCENSION





**Harold Marchand**  
**Parish President**

**Alvin Thomas Jr.**  
**District 1**

**Thomas Pearce**  
**District 2**

**Adrian Thompson**  
**District 3**

**Dudley Brown**  
**District 4**

**Donnell Nickens**  
**District 5**

**Milton Vicknair**  
**District 6**

**Allison Bourque**  
**District 7**

**Shafter Kling**  
**District 8**

**Jerry Savoy**  
**District 9**

**Martin McConnell**  
**District 10**

**J. Darnell Martinez**  
**District 11**

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**ASCENSION PARISH GOVERNMENT**

**P.O. BOX 1659**

**GONZALES, LA. 70707-1659**

**Visit Us Online At: [www.ascensionparish.net](http://www.ascensionparish.net)**



Honorable Chairman and Members of  
The Ascension Parish Council  
Donaldsonville, Louisiana

In planning and performing our audit of the financial statements of the Parish of Ascension (the Parish) for the year ended December 31, 2001, we considered its internal control to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

However, during our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. We previously reported on the Parish's internal control in our report dated May 3, 2002. This letter does not affect our report dated May 3, 2002 on the financial statements of the Parish.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various Parish personnel, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized on Attachment A.

Attachment B recaps the variance between the operating surplus (deficit) budgeted and the actual result. In general, the actual result was a greater operating surplus than anticipated.

This report is intended solely for the information and use of the Parish Council, management, the Louisiana Legislative Auditor, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

*Faulk & Winkler, LLC*

Certified Public Accountants

Baton Rouge, Louisiana  
May 3, 2002

## **OPERATIONAL RECOMMENDATIONS**

### **OR 2001-1 FIRE DISTRICT PURCHASES**

**Observation:** The Fire Districts of the Parish are deviating from standard parish procedures of procurement through the Parish's purchasing department. In particular, the fire departments in District No. 1 are issuing purchase orders for expenditures separate from the purchase order system of the Parish. Additionally, the fire departments in District No. 2 do not issue purchase orders, but approve expenditures at each board meeting prior to forwarding to the Parish finance office for payment. As a result, vendor invoices, initiated outside of the Parish's purchase system are being forwarded to the Parish finance office for payment.

**Recommendation:** We recommend that all funds disbursed by the Parish finance office be initiated through the Parish's purchase department to comply with the Parish's defined procedures. It has been demonstrated for an extended time period that the Parish's purchase system have functioned exceedingly well and we recommend that the Parish finance office not process any vendor invoice that has not been initiated and processed through that system.

Alternatively, with the appropriate authorization, the financial administration of the fire districts could be removed from the Parish and assigned to them. It has been the Parish's experience, that such an alternative has resulted in more difficulties than could have been originally envisioned. In that case, the fire departments would be responsible for an audit of their operations.

**Management's corrective action plan:** The Parish is determining the means necessary to implement the above recommendation. During 2002, large purchases made by the Fire Departments will be processed through the Parish's purchasing system. The threshold for defining large purchases is being determined. Furthermore, small purchases will be made utilizing electronic means as recommended in Item OR-98-4.

### **OR 2001-2 SELF-INSURANCE FUND**

**Observation:** During the year ended December 31, 2001, the Parish's insurance plan for general liability and property damage was significantly changed based on policies offered by insurance companies, and its previous insurer terminating such coverage for its Louisiana customers. Previously, the Parish was responsible for claims sustained of \$30,000 per occurrence and an aggregate self-insured retention of \$125,000 per policy year.

During 2001, the Parish's policy increased the loss exposure for claims sustained of \$100,000 per occurrence and an aggregate self-insured retention of \$300,000. Additionally, the policy terms have changed for 2002 to have the Parish responsible for claims sustained of \$100,000 per occurrence and an aggregate self-insured retention of \$600,000. The effect on incurred claims prior to 2001 are not affected by these policy changes.

As a result, such future claims incurred will more heavily be borne by the Parish than what has been customary.

**Recommendation:** We recommend that the Parish review its policy for funding its self-insurance fund. The premiums charged to the various Parish funds will likely need to be increased to accommodate the greater exposure to loss resulting from the increased deductible. Furthermore, actuarial evaluations have been obtained on a biannual basis in connection with the financial audit. We recommend that such studies be initiated annually as a part of the Parish's budget cycle so that appropriate funding is achieved.

**Management's corrective action plan:** Management will review its funding policy with its financial consultant and insurance broker during 2002 to determine the appropriate funding level to maintain the fund in a fiscally responsible manner.

### **OR 2001-3 BAYOU TERRACE**

**Observation:** The Bayou Terrace debt service fund had approximately \$297,000 in cash at December 31, 2001. Additionally, the Parish is expecting collection of approximately \$25,000 in assessments during 2002. The related bonds outstanding were \$324,000 at December 31, 2001. A payment was paid in March 2002 that reduced the balance due on the bonds to \$270,000. The bonds mature in March 2007 and interest costs remaining to be incurred through 2007 will be approximately \$42,000.

The accumulation of cash in the fund has been the result of the receipt of payment of assessments by the residents of Bayou Terrace subdivision.

**Recommendation:** We recommend that the Parish consider an early retirement of the bonds that could result in the saving of interest costs. There is a 4% call premium, approximately \$11,000, to redeem the outstanding bonds. As a result, a potential cash savings to the Parish of approximately \$31,000 exists. Additionally, the Parish would continue to receive the unpaid assessments that are due through 2007, which is approximately \$83,000. Since this fund's only expenditures are debt service, this would provide additional funds to maintain the road. However, the Parish should consult with its legal advisor as to the proper use of these uncollected special assessments.

The Parish should review this opportunity with its bond counsel to determine an appropriate course of action.

**Management's corrective action plan:** Management of the Parish will explore this opportunity with its Bond Counsel during 2002 to take advantage of any potential cost savings as described above. Additionally, management will consult with its legal counsel as to the appropriate use of the remaining assessment to be collected through 2007.

### **OR 2001-4 FUND DEFICITS**

**Observation:** At December 31, 2001, the following funds have deficit capital balances:

- Law Officers' Court Fund                      \$    1,674
- Sewer Project Fund                                \$       412

**Recommendation:** The Parish should appropriate interfund transfers from the General Fund.

*Alternatively, for the Law Officers' Court Funds, the Parish could increase the fees charged by the parish court to offset its expenses or reduce costs of the parish court to eliminate the deficit.*

**Management's corrective action plan:** The Parish will appropriate interfund transfers during 2002 to eliminate the above deficits.

## **PRIOR YEAR OPERATIONAL RECOMMENDATIONS**

### **OR 2000-1 FINANCIAL PROCESSING**

**Observation:** During the year ended December 31, 2000, the close out of the Parish's year-end financial statements occurred in April 2001. This was attributable to the transition of personnel in 2000 with relatively new personnel not having sufficient time to become oriented to the accounting processes, reimplementation of long standing fiscal practices that were discontinued in 1999, accounts payable being recorded only at year-end, and certain aspects of the computer system not being utilized.

During 2001, the Parish close out of the Parish's year-end financial statements occurred in March 2002, which was a customary practice prior to 1999. Additionally, the Parish implemented some of the recommendations made in 2000. In particular, the Parish utilized its accounting system to record accounts payable through a subsidiary module. Previously, the Parish recorded accounts payable through journal entry and maintained manual records of its vendor itemization. The use of its accounting software to accumulate accounts payable data greatly reduced personnel time relating to this essential accounting function.

The Parish initiated the transition of duties from its Assistant Treasurer to accounting managers as recommended in 2000. Certain duties relating to grants monitoring, budgeting and accounting staff supervision were transitioned to the accounting managers during the year. However, the complete implementation of our recommendation has not fully occurred.

**Recommendation:** We recommend the following:

- The monthly closing of the books routine should more closely resemble the year-end process with transition to a monthly accrual basis financial statement. Accordingly, greater attention could be devoted to monitoring the accuracy of balance sheet accounts, such as receivables and liabilities, so that monthly financial statements more closely resemble the year-end accrual basis. As a result, the monthly financial statements will be more accurate and the year-end closing of the books maybe accomplished closer to December 31.
- A definitive program of transferring job duties to Finance accounting managers needs to be finalized, which essentially moves all accounting tasks of the Assistant Treasurer to the accounting managers as stated below. In addition, such a program will address all of the suggestions included in this letter that have not been resolved as of this date.

Although the Parish has made progress in this area, the accounting manager responsible for budgeting and capital construction should continue to be developed to allow for the further development of capital construction financial monitoring and reporting, and budget monitoring for each current year. During 2001, these two functions were not further developed. Additionally, the Parish has assigned the function of component unit monitoring to this accounting manager. The monitoring of Parish component units has not occurred as recommended.

**Management's corrective action plan:** The finalization of the Finance department reorganization will occur in 2002. During the remainder of 2002, the Assistant Treasurer will continue to assign duties to the accounting managers and devote attention to addressing the recommendation as stated above.

Management of the Parish will explore the recordation of accounts payable on a monthly basis during 2002. However, the Parish believes that the financial statements adequately reflect the use of budgeted expenditures through the use of its encumbrance system. As a result, the Parish does not believe there is a need to report accounts payable on a monthly basis, but will utilize the accounts payable system for the closing of its financial statements on an annual basis.

### **OR 99-1 MULTI-YEAR BUDGETING**

**Observation:** Ascension Parish does not utilize a multi-year budgeting process for its operating and its capital budgets.

**Recommendation:** With the rapid growth that has occurred and the anticipation for such growth to continue in Ascension Parish, the use of multi-year budgeting provides a means to establish a priority for the use of resources on a broad conceptual basis in contrast to isolated instances of decision-making on major items. This approach will be particularly beneficial in terms of the infrastructure needs that continue to increase with the growth being experienced.

The key consideration in this process is not the development of numbers for purposes of the budget, but the identification of the core concerns embraced by the Parish's leadership and the use of its limited resources for application to such concerns. For that reason, our judgment is that the capital budgeting process would be more critical than operating budgets, and would be developed in greater detail.

**Management's corrective action plan:** Parish Management endorses this recommendation. During 2001, the Parish developed a six-year capital improvement plan for road and drainage needs of the Parish. The Parish intends to utilize this project as a model for the implementation of long-term budgeting.

Additionally, the Parish is initiating the first steps to begin developing multi-year budgets. Management intends to implement this recommendation during the 2002 fiscal year.

### **OR 99-2 MONITORING OF PARISH COMPONENT UNITS**

**Observation:** By resolution in December 1983, the Parish Police Jury adopted a procedure for the monitoring of component units of Ascension Parish. Component units are basically those boards and commissions that are established by the Parish Governing Authority. The Parish Council appoints the governing boards of component units and the component unit generally seeks the approval and/or access to the borrowing capacity of the Parish when issuing debt. The purpose of these procedures was to maintain a first-hand working knowledge of the operations of such agencies, such that the Parish was knowledgeable about the operations and related finances of such units.

The Parish, as well as the components units, has ignored compliance with the stated objectives and procedures of that action for sometime. No change was made during 2001 to address this observation.



**Recommendation:** We recommend that the Parish establish the policy to address the Parish's level of working knowledge of the operations and related finances of such component units. In particular, the Parish listed the following as information necessary to properly exercise its responsibility of oversight over its component units:

1. Copies of the operating budgets within the first month of the budget year,
2. Quarterly financial statements, with budgetary comparisons,
3. Financial statements for the year with budgetary comparisons by January 31st of the subsequent year,
4. Copies of all minutes,
5. Council approval for issuing debt and submitting grant applications.

**Management's corrective action plan:** Parish Management endorses this recommendation. The manner in which this suggestion can be implemented is being evaluated. Additionally, an accounting manager with the Parish finance office has been assigned the task of gathering the minimum requirements listed in the Parish policy. Implementation of the recommendation should occur during 2002.

### **OR 99-3 ACCOUNTING AND PURCHASING MANUAL**

**Observation:** The Parish's accounting and purchasing procedures manuals have not been updated for changes made to the accounting and purchasing systems. The Parish initiated steps during 2001 to develop changes to the Parish's accounting and purchasing procedures manuals. However, no significant change was made to address this observation.

**Recommendation:** With the revision of accounting procedures during 1999, an update of the Parish's accounting procedures manual should be accomplished. The Parish should proceed to prepare a comprehensive accounting manual to document procedures for all functions of the Parish's finance department.

Such a manual should include the significant transaction processing cycles of the Parish, as follows:

- Financial statement preparation,
- Budgeting,
- Cash receipts, disbursements, reconciliation and investing,
- Cash collateralization,
- Revenue and receivables,
- Expenditures, accounts payable, payroll and encumbrance accounting,
- Fixed asset accounting and property management,
- Debt service,
- Capital projects.

The Parish's purchasing department updated its purchasing procedure manual in October 2000. However, the manual does not include procedures associated with functions performed on the current accounting system. As a result, we recommend that the purchasing manual be updated to properly document current procedures of the purchasing department, and for incorporation into the procedure manual for financial administration.

**Management's corrective action plan:** Parish Management endorses this recommendation. The Parish is accumulating the data to document procedures on a cycle basis, inclusive of computer related functions, as recommended. Once finished, the accounting and purchasing manual will be updated. The Parish expects that the manuals will be updated by the end of 2002.

#### **OR 99-4 MONITORING OF CAPITAL OUTLAY PROJECTS**

**Observation:** The Parish continues to maintain manual records by project of engineering and contractor expenditures over the term of a project. Miscellaneous expenses associated with capital projects are gathered at a later date based on requests submitted to the Finance department. The process is time consuming, inefficient and typically untimely.

During 2001, newly started capital projects were assigned an identification number, within the Parish's accounting system, that is used for the accumulation of costs by code. Over the course of time, all capital outlay project costs will be accumulated through the accounting software and system reports can be generated to present capital outlay projects. Since the Parish has implemented this procedure on a prospective basis, capital outlay projects that are pre-2001 are being maintained manually.

**Recommendation:** The Parish should continue to utilize the accounting system for accounting and reporting capital outlay expenditures. However, the Parish may consider updating the system for projects that are on-going in 2002 that are currently not kept in the accounting system and abolish the use of manual records.

**Management's corrective action plan:** The Parish is satisfied with the implementation strategy used. By the end of 2002, most, if not all, capital outlay projects will be accounted for in the Parish's accounting system and the maintenance of manual records will no longer be needed.

Additionally, the Parish has assigned one of its accounting managers with the task of monitoring capital outlay projects. Parish management believes that the assignment of this position for this function will allow for closer review of this area, along with the assurance that the use of the accounting system for this specialized reporting will occur during 2002.

#### **OR 98-1 FIXED ASSETS**

**Observation:** Historically, the staff of the Parish's finance office accomplishes the accounting for fixed assets annually. During 2001, the Parish began updating its fixed asset system on a quarterly basis. The tracking of this inventory was accomplished through the Parish's accounting system as recommended in 1999. The Parish has made vast strides during 2001 to develop a further understanding of the fixed asset accounting system module, including inserting previously purchased assets into the system.

**Recommendation:** We recommend that the accounting for fixed assets be maintained, at a minimum, on a quarterly basis. Accounting on a regular basis will create efficiency and promote more effective control over financial reporting and accountability of property owned by the Parish.

Finally, we recommend that a physical inventory of the fixed assets of the Parish be accomplished on no less than an annual basis, with large equipment being verified by the Finance Department on a surprise basis throughout the year.

**Management's corrective action plan:** The accounting for 2002 additions and deletions will continue to be accomplished throughout the current year. This effort will result in efficient and timely reporting of Parish property.

However, the Parish finance office is dissatisfied with the practical use of the software package that is currently being utilized. As a result, the Parish is considering other software alternatives. In particular, the Parish is reviewing a fixed asset system that allows for the use of bar code tags and scanning equipment for financial reporting and physical counting of property on an on-going basis.

The Parish conducted a complete physical inventory of Parish property during 2001. However, the Finance Department did not verify items as recommended above. During the next physical inventory, the Finance Department will be responsible to conduct unscheduled verifications of major equipment owned by the Parish.

#### **OR 98-4 ELECTRONIC DISBURSEMENT OF FUNDS**

**Observation:** Presently, the Parish disburses expenditures by check. Considerable effort and time can be eliminated through the use of alternative disbursement procedures. In particular, the following should be reviewed for implementation:

- **Payroll disbursements** - The disbursement of payroll directly to employee bank accounts would alleviate substantial effort associated with check preparation, delivery and subsequent reconciliation. In addition, finance employees are not burdened with administration of returned and lost employee checks. Presently, employees of the Parish distribute payroll checks.

The benefit of this procedure is to eliminate the processes of check preparation and delivery, cash reconciliation and storage, and to provide a benefit to Parish employees with timely and effortless deposit of their funds.

- **Disbursements to Parish vendors** - A number of vendors that conduct business with the Parish on a recurring basis are susceptible to alternate forms of payment processes. These vendors may presently be divided into two categories, as follows:

**Utilities:** These expenditures are generally processed with virtually no discrepancies (i.e. Eatel, Entergy, and BellSouth). **Small charges:** Typically, in these situations, the Parish issues blanket purchase orders to select vendors that allows Parish employees to purchase smaller items on an "as needed" basis without a individual purchase order being issued.

The Parish initiated steps during 2001 for implementation of electronic disbursement of payroll and certain other expenditures. The Parish is negotiating a contract with a credit card carrier for use with small purchases. Additionally, the Parish is working with its financial institution for the electronic payment of employees and certain Parish vendors.

**Recommendation:** We recommend that the Parish consider the following:

- Disburse its payroll by electronic transfer for all employees.
- Authorize the payment of its utility charges by direct drafting on its account.
- Utilize Visa or similar credit cards, with an appropriate written policy, for the payment of smaller charge items.

The general focus of this comment is to take advantage of technology advances to reduce the administrative expense of processing expenses for disbursement.

**Management's corrective action plan:** Management agrees with the concept of electronic disbursements and intends to implement the following:

- The Parish is working with its fiscal agent to implement the procedure during 2002 for the electronic payment of payroll to its employees.
- The payment of certain vendors by authorizing the payment through direct drafting is considered an efficient means to process Parish transactions. In addition, the use of credit cards for certain types of disbursements would enhance control over the purchase of small items, primarily in public works. The Parish expects to finalize its contract with the selected credit card carrier during 2002. Additionally, the Parish anticipates finalizing procedures with its fiscal agent during 2002 to disburse funds to certain vendors as recommended.

Although actual implementation of electronic payments and credit card use is progressing, the Parish expects to implement these opportunities during 2002.

#### **OR 97-5 WATERWORKS DISTRICT NO. 7 (Resolved)**

**Observation:** During the year ended December 31, 2001, the Parish abolished the Ascension Parish Waterworks District No. 7 and consolidated its operations with Ascension Parish Waterworks District No. 4. The District's statements were audited during 2001 and the financial activity is included in the Parish's financial statements. The Consolidated District is applying for federal funds to construct a water system for western Ascension Parish. Such funding has not been received. Currently, the District owes the Parish \$90,177.

This matter is transferred to OR 99-2.

#### **OR 96-3 SEWER DISTRICT NO. 6**

**Observation:** The Parish should formally authorize the resolution of uncollectible sewerage assessments and sewerage services fees due to the District, and the amount due to the Parish by the District. The District's board was abolished in 1999.

**Recommendation:** First, the sewerage service fees are resolved with the passage of time and the lack of activity coupled with the movement of residents out of the District. These accounts are uncollectible (\$35,827) and should be authorized for write off. The amount has previously been expensed.

Second, sewerage assessment and related interest (\$65,823) represents the remaining balance after land was exchanged to reduce debt. The balance is uncollectible and should be authorized for write-off. The amount has previously been expensed as a bad debt.

Third, the amount due to the Parish (\$56,961) be appropriated as a transfer to the District by the General Fund.

**Management's corrective action plan:** Management intends to explore the recommendation with its legal counsel to determine the necessary means to bring closure to this matter during 2002.

**Parish of Ascension  
Council Administered Funds  
For the year ended December 31, 2001**

Fund	2001 Operating surplus (deficit)			December 31, 2001
	Budget	Actual	Variance	Actual Fund balance
General fund	\$ 726	\$ 469,328	\$ 467,602	\$ 561,706
Road and Bridge	\$ 415	\$ 249,642	\$ 249,227	\$ 249,642
EA Drainage	(399,035)	205,406	514,441	1,215,758
EA Major Drainage	188,133	2,356,207	2,168,072	18,327,258
West Ascension Drainage	104,760	201,184	96,424	465,176
S&U No. 1	(2,111,269)	(904,870)	1,206,399	3,382,123
S&U No. 2	65,000	-	(65,000)	81,865
Health Unit	(354,220)	(79,175)	275,045	1,441,217
Mental Health	78,619	283,403	206,784	680,693
Fire District No. 1	(229,215)	171,703	400,918	3,936,028
Fire District No. 2	(327,400)	46,054	373,454	772,533
Recreation	(381,900)	(63,480)	316,420	1,037,595
Road Lighting #1	16,720	17,344	624	161,775
Road Lighting #2	(45,150)	(40,808)	4,342	64,701
Road Lighting #3	4,150	5,381	1,231	19,468
Road Lighting #4	530	777	262	2,172
Road Lighting #5	(3,250)	190	3,440	16,523
Road Lighting #6	(3,250)	8,150	11,400	237,597
Road Lighting #7	(965)	(441)	524	4,590
Jail	-	31,704	31,704	21,704
Law Officers Court	-	(1,674)	(1,674)	(1,674)
Tourist Commission Fund	(386,515)	46,742	433,257	775,624
Council on Aging	21,201	54,090	71,896	685,985
Judicial District FMS	830	(16,821)	(17,651)	58,369
Supplemental Environmental Project Fund	(43,700)	872	44,572	156,404
Dedicated Special Project Fund	950,000	977,819	27,819	1,379,745
Trailhead Sewer Grant Fund	88,550	119,105	30,555	119,105
Darrow Community Center	(50,990)	(11,541)	39,449	43,390
Special Revenue	\$ (2,726,070)	\$ 3,694,964	\$ 6,421,034	\$ 35,265,717
S&U Tax No. 1 Sinking	\$ 209	\$ 612	\$ 412	\$ 216,283
S&U Tax No. 1 Reserve	-	-	-	265,478
EAD Sinking	6,970	1,252	(5,718)	183,400
EAD Reserve	-	-	-	2,187,654
S&U Tax No. 2 Sinking	(453,409)	(535,293)	(101,893)	215,877
S&U Tax No. 2 Reserve	(700,000)	(700,000)	-	-
Council on Aging Sinking	2,250	2,267	17	92,225
Bayou Terrace Bond Fund	(850)	1,546	2,396	322,028
Library Sinking	-	38	38	38
Debt Service	\$ (1,144,836)	\$ (1,249,578)	\$ (104,743)	\$ 3,482,983
EA Drainage project	\$ (3,552,450)	\$ (3,423,841)	\$ 128,609	\$ 3,849,078
Road Project	7,055,780	15,839,992	8,784,212	28,001,504
Courthouse East Construction	1,185,001	648,707	(536,294)	3,112,319
Sewer Project	-	(432)	(432)	(432)
Fire District #1 Construction	(18,309)	127,714	146,014	702,317
Waste Water Fund	1,030,064	1,038,210	39,146	1,463,306
Office Building Construction	5,640	228,294	222,654	429,729
Capital Projects	\$ 5,675,735	\$ 14,458,544	\$ 8,782,809	\$ 37,545,921
Insurance fund	\$ (813,375)	\$ (1,319,664)	\$ (506,289)	\$ 195,729